

MSA88STX

TYPE OF RECORD: PERMANENT

CATEGORY OF RECORD: CONTRACT

NAME OF AGENCY OR CONTRACTOR: MESA COUNTY

STREET ADDRESS/PARCEL NAME/SUBDIVISION/PROJECT: INTERGOVERNMENTAL  
AGREEMENT FOR COLLECTION OF SALES TAXES ON MOTOR VEHICLES - DATED MAY 4, 1988

CITY DEPARTMENT: ADMINISTRATIVE SERVICES

YEAR: 1988

EXPIRATION DATE: NONE

DESTRUCTION DATE: NONE

INTER GOVERNMENTAL AGREEMENT  
FOR COLLECTION OF SALES TAXES ON MOTOR VEHICLES

Agreement made this 4<sup>th</sup> day of May, 1988, by and between the governing bodies of the County of Mesa, Colorado, (County herein) and the City of Grand Junction, Colorado, (Municipality herein) for the purposes of providing for the collection of municipal sales or use taxes on motor vehicles registered in Mesa County, Colorado, and providing a fee to the County for such collections.

WHEREAS, the parties are authorized by C.R.S. 29-1-201 et seq. to contract with one another to provide functions and services, each is lawfully authorized to provide or perform;

WHEREAS, the municipality has enacted a sales and use tax ordinance;

WHEREAS, said ordinance requires collection of sales or use taxes on motor vehicle sales to residents of the municipality;

WHEREAS, C.R.S. 39-26-113(1) prohibits registration of motor or other vehicles until the tax due is paid;

WHEREAS, the County Clerk's Office is the duly authorized agent of the Colorado Department of Revenue for accepting applications for registration of motor and other vehicles;

WHEREAS, C.R.S. 39-26-113(2) requires the County Clerk to collect all unpaid applicable taxes at the time application for registration is made;

WHEREAS, the sales and use tax ordinance of the municipality provides that retailers or vendors collecting sales tax for the municipality are entitled to a fee in the amount of .0333 (3.33%) of the tax revenues collected, if timely filed, and the collection of sales or use taxes by the County Clerk is similar to the actions required of vendors and retailers;

IT IS THEREFORE AGREED:

1. Where persons appear at the County Clerk's Office to register a motor or similar vehicle, that person shall present evidence that the person paid the Municipal sales and/or use tax. If the person does not present such evidence, the County Clerk is hereby authorized to collect the tax.

2. All taxes collected by the County Clerk pursuant to paragraph 1 above shall be paid over to the County Treasurer

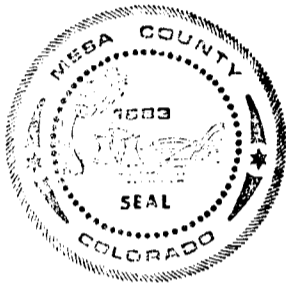
on a daily basis.

3. The County Treasurer shall pay over to the Municipality the amounts collected hereunder, charging and retaining from the monies received, an amount equal to .0333 (3.33%) of the total revenues collected during the month. Payments to the Municipality shall be remitted by the 10th day of the next month. County agrees that it shall not withhold the collection fee on amount collected and not remitted to Municipality by the 10th day of the next month.

4. This agreement may be cancelled by either party upon 30 days written notice to the non-cancelling party.

5. Municipality hereby represents that: a) its sales and or use tax ordinance(s) are properly enacted and valid; and 2) ordinance(s) are on file with the State of Colorado Department of Revenue.

6. This Agreement supersedes and cancels any prior agreement concerning sales and use tax collection between the parties.



THE BOARD OF COUNTY COMMISSIONERS  
of the County of Mesa,  
State of Colorado

By: Margie Albert  
Chairman

Attest:

Earl Sawyer  
Mesa County Clerk

Municipality

By: John W. Bennett  
Mayor

Attest:

Neva B. Liphart, CMC  
Clerk