

**ORDINANCE NO. 4729**

**AN ORDINANCE AMENDING TITLE 3, SECTION 3.12, SALES AND USE TAX, OF THE GRAND JUNCTION MUNICIPAL CODE CONCERNING SALES TAX EXEMPTION FOR SALES MADE BY SCHOOLS, SCHOOL ACTIVITY BOOSTER ORGANIZATIONS, AND STUDENT CLASSES OR ORGANIZATIONS**

**RECITALS:**

In April of 2013 the City Council adopted Ordinance No. 4576, a modification to the City's tax code. The ordinance exempted sales made by schools, school activity booster organizations, and student classed or organization from sales tax.

The City Council is committed to a fair and responsible tax code. The City Council is also committed to the principles of economic development and local prosperity. Part of that commitment is the recognition that tax policy is an effective way to sustain and grow our local economy and that from time to time that adjustments must be made to it for the betterment of the community, including in certain circumstances conforming the City tax code with that of the State to meet specific demands. The City Council finds that this ordinance is consistent with those purposes and is protective of the City's health and general welfare.

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GRAND JUNCTION: (Additions are shown in ALL CAPS)**

That Section 3.12.070 of the Grand Junction Municipal Code is amended by adding the following to 3.12.070 Exemptions from sales tax:

**(QQ) SALES MADE BY SCHOOLS, SCHOOL ACTIVITY BOOSTER ORGANIZATIONS, AND STUDENT CLASSES OR ORGANIZATIONS IF ALL PROCEEDS OF THE SALE ARE FOR THE BENEFIT OF A SCHOOL OR SCHOOL-APPROVED STUDENT ORGANIZATION.**

That Section 3.12.020 of the Grand Junction Municipal Code is amended by adding the following to 3.12.020 Definitions.

**SCHOOL FOR THE PURPOSES OF 3.12.030 (QQ) INCLUDES BOTH PUBLIC AND PRIVATE SCHOOLS FOR STUDENTS IN KINDERGARTEN THROUGH TWELFTH GRADE OR ANY PORTION OF THOSE SCHOOL GRADES. PRESCHOOLS, TRADE SCHOOLS, AND POST-SECONDARY SCHOOLS ARE NOT ELIGIBLE FOR THIS EXEMPTION.**

Introduced on first reading this 16<sup>th</sup> day of November, 2016 and ordered published in pamphlet form.

Passed and adopted on second reading this 7<sup>th</sup> day of December, 2016 and ordered published in pamphlet form.

  
\_\_\_\_\_  
President of the Council

ATTEST:

  
\_\_\_\_\_  
City Clerk



I HEREBY CERTIFY THAT the foregoing Ordinance, being Ordinance No. 4729 was introduced by the City Council of the City of Grand Junction, Colorado at a regular meeting of said body held on the 16<sup>th</sup> day of November, 2016 and that the same was published in The Daily Sentinel, a newspaper published and in general circulation in said City, in pamphlet form, at least ten days before its final passage.

I FURTHER CERTIFY THAT a Public Hearing was held on the 7<sup>th</sup> day of December, 2016, at which Ordinance No. 4729 was read, considered, adopted and ordered published in pamphlet form by the Grand Junction City Council.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of said City this 12<sup>th</sup> day of December 2016.

*Stephanie Tu*

Stephanie Tuin, MMC  
City Clerk

Published: November 18, 2016  
Published: December 09, 2016  
Effective: January 08, 2017

