

ORDINANCE NO. 1196

AN ORDINANCE LEVYING A SALES AND USE TAX WITHIN THE CITY OF GRAND JUNCTION, COLORADO, PROVIDING FOR THE COLLECTION THEREOF AND ESTABLISHING PENALTIES FOR THE VIOLATION OF THIS ORDINANCE AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GRAND JUNCTION, COLORADO:

Section 1. Short Title. This ordinance shall be known and cited as the "City Retail Sales and Use Tax Ordinance."

Section 2. Definitions. When not clearly otherwise indicated by the context, the following words and phrases, as used in this Ordinance shall have the following meaning:

1. The term "person" includes any individual, firm, partnership, joint enterprise, corporation, estate or trust, or any group or combination acting as a unit, in the plural as well as the singular number.

2. The term "Finance Director" shall mean City Treasurer (ex-officio Finance Director) of the City of Grand Junction.

3. The term "sale" or "sale and purchase" includes installment and credit sales, and the exchange of property, as well as the sale thereof for money, every such transaction, conditional or otherwise, for a consideration, constituting a sale, the transaction of furnishing rooms or accommodations by any person, partnership, association, corporation, estate, receiver, trustee, assignee, lessee, or any person acting in a representative capacity or any other combination of individuals by whatever name known to a person, or persons who for a consideration, uses, possesses, or has the right to use or possess any room or rooms in a hotel, apartment hotel, lodging house, motor hotel, guest house, guest ranch, mobile homes, auto camps, trailer courts, and parks, under any concession, permit, right of access, license to use or other agreement, or otherwise; and also includes the sale or furnishing of electrical energy, gas or telephone services taxable under the terms of this ordinance.

4. The term "wholesaler" means a person doing a regularly organized wholesale or jobbing business, and known to the trade as such, and selling to retail merchants, jobbers or dealers, or other wholesalers, for the purpose of resale.

5. The term "wholesale sale" means a sale by wholesalers to retail merchants, jobbers, dealers or other wholesalers for resale and does not include a sale by wholesalers to users or consumers not for resale; the latter sales shall be deemed retail sales and subject to the provisions of this Ordinance.

6. The term "retailer" or "vendor" means a person doing a retail business, known to the trade and public as such, and selling to the user or consumer and not for resale.

7. The term "retail sale" includes all sales made within the City of Grand Junction, except wholesale sales.

8. The term "business" shall include all activities engaged in or caused to be engaged in with the object of gain, benefit, or advantage, direct or indirect.

9. The term "City" shall mean the City of Grand Junction.

10. The term "taxpayer" shall mean any person obliged to account to the Finance Director for taxes collected or to be collected under terms of this Ordinance.

11. The term "tax" means either the tax payable by the purchaser of a commodity or service subject to tax or the aggregate amount of taxes due from the vendor of such commodity or services during the period of which he is required to report his collection as the context may require.

12. The term "tangible personal property" shall mean corporal personal property. This shall not be construed to mean newspapers as legally defined by the 1953 Colorado Revised Statutes, Section 109-1-2.

13. The term "purchase price" means the price to the consumer exclusive of any direct tax imposed by the Federal Government, or by the State of Colorado or by this Ordinance; and, in the case of all retail sales involving the exchange of property, also exclusive of the fair market value of the property exchanged at the time and place of the exchange; provided, such exchanged property is to be sold thereafter in the usual course of the retailer's business.

14. The term "gross taxable sales" shall mean the total amount received in money, credit, property, (excluding the fair market value of exchanged property which is to be sold thereafter in the usual course of the retailer's business) or other consideration valued in money for the sales and purchases at retail within the City, and embraced within the provisions of this Ordinance. In case of a sale on credit, a contract for sale wherein it is provided that the price shall be paid in installments and title does not pass until a future date, chattel mortgage or a conditional sale, the total tax based on the total selling price shall become immediately due and payable. This tax shall be charged and collected by the seller.

(1) PROVIDED, that the taxpayer may take credit in his report of gross sales for an amount equal to the sale price of property returned by the purchaser when the full sale price thereof is refunded, either in cash or by credit;

(2) AND PROVIDED FURTHER, that the fair market value of any exchanged property which is to be sold thereafter in the usual course of the retailer's business, if included in the full price of a new article, shall be excluded from the gross sales;

(3) AND PROVIDED FURTHER, that taxes paid on the amount of gross sales which are represented by accounts not secured by conditional sale contract or chattel mortgage and which are found to be worthless and are actually and properly charged off as bad debts for the purpose of the income tax imposed by the laws of the State of Colorado, may be credited upon a subsequent payment of the tax herein provided; but if any such accounts are thereafter collected by the taxpayer, a tax shall be paid upon the amounts so collected. Such credit shall not be allowed with respect to any account or item therein arising from the sale of any article under a conditional sale contract whereby the seller retains title as security for all or part of the purchase price or from the sale of any article when the seller takes a chattel mortgage on the article to secure all or part of the purchase price.

15. Sales to and purchases of tangible personal property by a person engaged in the business of manufacturing, compounding for sale, profit or use, or any article, substance, or commodity, which tangible personal property enters into the processing of or becomes an ingredient or component part of the product which is manufactured, compounded or furnished, or the container, label or the furnished shipping case thereof, shall be deemed to be wholesale sales and shall be deemed to be exempt from taxation under this Ordinance.

16. Sales and purchases of electricity, gas, coal, fuel oil or coke, for use in processing, manufacturing, mining, refining, irrigation, building construction, telegraph and radio communication, street and railroad transportation services, and all industrial uses and newsprint and printers' ink for use by publishers of newspapers and commercial printers shall be deemed to be wholesale sales and shall be exempt from taxation under the provisions of this Ordinance.

17. Should a dispute arise between the purchaser and seller as to whether or not such sale is exempt from taxation hereunder, nevertheless, the seller shall collect and the purchaser shall pay such tax; and the seller shall thereupon issue to the purchaser a receipt, or certificate, on forms prescribed by the Finance Director, showing the names of the seller and purchaser, the item purchased, the date, price, amount of tax paid, and a brief statement of the claim of exemption. The purchaser thereafter may apply to the Finance Director for a refund of such tax or taxes, and it shall then be the duty of the Finance Director to determine the question of exemption, subject to review by the courts as hereinafter provided. It shall be a violation of this Ordinance for any seller to fail to collect, or any purchaser to fail to pay a tax levied by this Ordinance, and on sales on which exemption is disputed.

18. When right to continuous possession or use of any article of tangible personal property is granted under a lease or contract and such transfer of possession would be taxable under this Ordinance if an outright sale were made, such lease or contract shall be considered the sale of such article and the tax shall be computed and paid as in the case of an installment sale taxable hereunder.

(1) When the right to possession or use of any article of tangible personal property is not continuous and is granted under a lease or contract for 30 days or less, such lease or contract shall be considered a sale of the use of said article and the tax shall be computed and paid upon the total charge for all such use, commodities or services rendered on each such lease or contract as collection therefor is made by the vendor.

Any person, firm or corporation engaged in the business of renting or leasing any item of personal property on a non-continuous basis as hereinabove defined, when acquiring any article of personal property from any wholesaler, distributor or dealer for use in such business shall be deemed to be the ultimate consumer thereof and a retail sale to such

consumer and subject to the sales tax imposed herein.

19. A "farm auction closeout sale" means a regularly advertised and conducted sale at public auction of all the tangible personal property of a farmer or rancher previously used by him in carrying on his farming or ranching operation. Unless said farmer or rancher is making or attempting to make full and final disposition at the auction sale of all property used in his farming or ranching operations and is abandoning said operations on the premises whereon they were previously conducted, such sale shall not be deemed a "farm auction closeout sale" within the meaning of this subsection.

20. The sales tax is imposed on the full purchase price of articles sold after manufacture or after having been made to order and includes the full purchase price of material used and service performed in connection therewith, excluding however, such articles as are otherwise exempted in this Ordinance. The sale price is the gross value of all the materials, labor, service, and the profit thereon, included in the price charged to the user or consumer.

21. The sale or furnishing of steam heat or other heat shall be included in the term "sale" or "sale and purchase" under this section.

Section 3. Licenses for Retail Sellers.

1. It shall be unlawful for any person to engage in the business of selling at retail as the same is defined in this Ordinance, on or after August 1, 1964, without having first obtained a license therefor, which license shall be granted and issued without fee by the Finance Director and shall be in force and effect until the 31st day of December of the year in which it was issued unless sooner revoked.

2. Application - Contents. Such license shall be granted only upon application, stating name and address of person desiring such license, including the street number of such business and such other facts as may be reasonably required by the Finance Director. It shall be the duty of each such licensee on or before January 1 of each year during which this law remains in effect, to obtain a renewal thereof if the licensee remains in retail business or liable to account for the tax herein provided, but nothing herein contained shall be construed to empower the Finance Director to refuse such renewal except revocation for cause of licensee's prior license.

Section 4. Each Retail Establishment to be licensed. In case business is transacted at two or more separate places by one person, a separate license for each place of business shall be required.

Section 5. Form of License, License Non-Transferable. Each license shall be numbered and shall show the name, mailing address and place and character of business of the licensee and shall be posted in a conspicuous place in the place of business for which it is used. No license shall be transferable.

Section 6. Sale at Retail Without License. Any person engaging in the business of selling at retail in the City, without having secured a license therefor, except as specifically provided herein, shall be guilty of a violation of this Ordinance and shall be punished accordingly.

Section 7. Revocation of License by Finance Director. The Finance Director may on reasonable notice and after full hearing revoke the license of any person found by the Finance Director to have violated any provision of this Ordinance. Before a sales tax license may be issued to a person whose license has been previously revoked, the violation will have been cured and a cash bond in an amount equal to the licensee's estimated sales tax payment for a two months period must be posted with the Finance Director. In the event that no violations occur within 12 months after the issuance of the sales tax license, the bond shall be refunded to the licensee.

Section 8. Appeal from Finance Director's Order. Any finding and order of the Finance Director revoking the license of any person shall be subject to review by the Mesa County District Court, upon application of the aggrieved party. The procedure for review shall be as nearly as possible the same as now provided for review of findings under Rule 106 (a) (4) of the Colorado Rules of Civil Procedure.

Section 9. When License Not Required. No license shall be required of any person engaged exclusively in the business of selling commodities which are exempt from taxation under this Ordinance.

Section 10. Taxable Items. On and after August 1, 1964, there is hereby levied and there shall be collected and paid a tax in the amount stated in Section 13 hereof, as follows:

1. On the purchase price paid or charged upon all sales and purchases of tangible personal property at retail.
2. In case of retail sales involving the exchange of property, on the purchase price paid or charged, including the fair market value of the property exchanged at the time and place of the exchange, excluding however, from the consideration or purchase price the fair market value of the exchanged property, provided such exchanged property is to be sold thereafter, in the usual course of the retailer's business.
3. Upon all local exchange telephone services furnished to customers located within the City Limits and served from central offices located within the City.
4. Upon the amount paid for all meals and cover charges if any, furnished in any restaurant, eating house, hotel, motel, drug store, club, resort or other such place at which meals or food are regularly sold to the public.
5. For steam heat or other heating service furnished and sold for domestic or commercial use.
6. For gas and electric service furnished and sold for domestic or commercial use.
7. For any transaction for the furnishing of rooms or accommodations by any person, partnership, association, corporation, estate, receiver, trustee, assignee, lessee or any person acting in a representative capacity, or any other combination of individuals by whatever name known, to a person or persons who for a consideration use, possess or have the right to use and possess any room or rooms in a motel, apartment hotel, lodging house, motor hotel, guest house, guest ranch, mobile home, auto camp, trailer courts and parks, under any concession, permit, right of access, license to use or other agreement, or otherwise. The tax herein provided for shall be on the entire amount charged to any person or persons for rooms or accommodations as defined in this Section.

Section 11. Items Exempt from Taxation. The sales of the following classes of tangible personal property are exempt from taxation under this Ordinance:

1. Motor vehicles, trailers, and semi-trailers registered out the City of Grand Junction.
CAVEAT: The purchase of any motor vehicle, trailer, or semi-trailer outside the City of Grand Junction by a resident of the City of Grand Junction for use in Grand Junction, shall be subject to tax hereunder, which tax shall be payable at the time the registration license is issued by the County Clerk and Recorder of Mesa County. If any resident of the City of Grand Junction shall register his motor vehicle, trailer, or semi-trailer in any other county of Colorado, he shall be guilty of a violation of this article and punished as provided in Section 65 hereof.
2. Farm Implements and Parts and Accessories for the same.
3. Sales under conditional sales contracts made prior to the effective date of this Ordinance.
4. Sales of tangible personal property shall be excepted from the operation of this Ordinance if both the following conditions exist:
 - (1) The sales are to those who are resident of or doing business in the State of Colorado outside the City of Grand Junction; and,
 - (2) The articles purchased are to be delivered to the purchaser outside the City of Grand Junction by common carrier or by the conveyance of the seller or by mail.
5. Sales of fuel used for the operation of internal combustion engines.
6. Sales of tangible personal property shall be exempted from the operation of this Ordinance if all the following conditions exist:
 - (1) The sales are made to a purchaser engaged in manufacturing, processing, mining, construction or railroading;
 - (2) The articles sold are to be used by the purchaser in the conduct of his manufacturing, processing, mining, construction or railroading business outside the City of Grand Junction;
 - (3) Delivery of the articles sold is to be made to the purchaser at a point outside the

City, or to the railroad in case the railroad is the purchaser, or to a truck of the construction company in case of a sale to a construction company.

7. All sales of cigarettes and all sales of fermented malt beverages, malt, vinous or spirituous liquors as long as these commodities are subject to an excise tax by the State of Colorado equal to or more than the following rates: malt liquor and fermented malt beverages - 6¢ per gallon; vinous liquors having an alcoholic content of 14% or more - 5¢ per quart; vinous liquors having an alcoholic content of more than 14% - 7-1/2¢ per quarter; spirituous liquors 22-1/2¢ per pint or fraction thereof.

8. All sales to the United States Government; to the State of Colorado, its departments or institutions and the political subdivisions thereof, in their governmental capacities only, and all sales to the City or any department thereof.

9. All sales to religious, charitable and eleemosynary corporations, in the conduct of their regular religious, charitable, and eleemosynary functions and activities.

10. All sales which the City is prohibited from taxing under the Constitution or laws of the United States or the State of Colorado, shall be exempt hereunder.

11. All sales and purchases of neat cattle, horses, sheep, lambs, swine and goats; all sales and purchases of mares and stallions for breeding purposes; and all farm auction closeout sales shall be exempt from taxation hereunder.

12. All sales and purchases of feed for livestock or poultry, all sales and purchases of seeds, and all sales and purchases of orchard trees shall be exempt from taxation hereunder.

13. All sales of tangible personal property to a public utility company doing business both within and without the City of Grand Junction, for use in its said business operations outside the City, even though delivery thereof is made within the City of Grand Junction.

14. All sales and purchases of commodities and services under the provisions of Section 10-7 to any occupant who is a permanent resident of any hotel, apartment hotel, lodging house, motor hotel, motel, guest house, guest ranch, mobile home, auto camp, trailer court or park, and who enters into or has entered into a written agreement for occupancy of a room or rooms or accommodations for a period of at least 30 consecutive days during the calendar year or preceding year.

Section 12. Retailer Responsible for Payment of Tax. Every retailer (also herein called "vendor") shall, irrespective of provisions of Section 13, be liable and responsible for the payment of an amount equivalent to one per cent (1%) of all sales made by him of commodities or services specified in Section 10, and shall, before the 15th day of each month make a return to the Finance Director or his authorized agent, for the preceding calendar month and remit an amount equivalent to said one per cent (1%) of such sales to said Finance Director or his authorized agent, less five per cent (5%) of such tax to cover the vendor's expense in the collection and remittance of said tax.

1. Return - Content, Form, Etc. Such returns of the taxpayer or his duly authorized agent, shall contain such information and be made in such manner and upon such forms as the Finance Director or his authorized agent may prescribe and said Finance Director may extend the time for making returns and paying the taxes due under such reasonable rules and regulations as he may prescribe, but no such extension shall be for a greater period than is provided in Section 16.

2. Exemption - Burden of Proof. The burden of proof that any retailer is exempt from collecting a tax upon any goods sold and paying same to the Finance Director or his authorized agent or from making such returns, shall be on the retailer or vendor under such reasonable requirements of proof as the Finance Director may prescribe.

Section 13. Retailers to Collect Tax.

1. There are hereby imposed upon all sales of commodities and services specified in Section 10, taxes in accordance with the following schedule:

(1) On sales amounting to \$.19 to and including \$1.18, a tax of one cent (\$.01).

(2) On sales amounting to \$1.19 to and including \$2.18, a tax of two cents (\$.02).

(3) And on all higher sales, one cent (\$.01) shall be added in each bracket of one dollar (\$1.00) or portion thereof of additional selling price.

2. Retailers shall add the tax imposed hereby, or the average equivalent thereof, to the sale price or charge, showing such tax as a separate and distinct item, and when added, such tax shall constitute a part of such price or charge and shall be a debt from the consumer or user to the retailer until paid and shall be recoverable at law in the same manner as other debts; provided, however, that the retailer shall be entitled, as collecting agent of the City to apply and credit the amount of this collection against the one per cent (1%) rate to be paid by him under the provisions of Section 12, remitting any excessive collection over said one per cent (1%) less the five per cent (5%) collection expense allowance aforesaid, to the Finance Director or his authorized agent in the retailer's next monthly sales tax return.

Section 14. Finance Director Formulates Rules. To provide uniform methods of adding the tax, or the average equivalent thereof, to the selling price, it shall be the duty of the Finance Director to formulate and promulgate, after hearing, appropriate rules and regulations to effectuate the purpose of this Ordinance.

Section 15. Unlawful to Assume or Absorb Tax. It shall be unlawful for any retailer to advertise or hold out or state to the public or to any customer, directly or indirectly, that the tax or any part thereof imposed by this Ordinance shall be assumed or absorbed by the retailer, or that it will not be added to the selling price of the property sold, or, if added, that it or any part thereof shall be refunded. Any person violating any provision of this Section shall be subject to the penalties herein provided.

Section 16. Special Accounting Basis for Remittance of Tax. If the accounting methods employed by the vendor in the transaction of his business, or other conditions are such that reports of sales made on the calendar month basis will impose unnecessary hardship, the Finance Director may, upon request of the vendor, accept reports at such intervals as will, in his opinion, better suit the convenience of the taxpayer, and will not jeopardize the collection of the tax; provided, however, the Finance Director may by rule permit a taxpayer whose monthly tax collection is less than twenty dollars (\$20.00) to make returns and pay taxes at intervals not greater than three months.

Section 17. Consolidation of Returns. A retailer doing business in two or more places or locations, taxable hereunder, may file one return covering all such business activities in the City.

Section 18. Tax on Credit Sales, Etc. Whenever an article is sold under a conditional sale contract whereby the seller retains title as security for all or part of the purchase price, or whenever the seller takes a chattel mortgage on the article to secure all or part of the purchase price, the total tax based on the total selling price shall become immediately due and payable. This tax shall be charged and collected by the seller. No refund or credit shall be allowed to either party to the transaction in case of re-possession.

Section 19. Excess Collections - Failure to Remit Collections. If any vendor shall, during any reporting period, collect as a tax an amount in excess of one per cent (1%) of his total taxable sales, he shall remit to the Finance Director the full net amount of the tax herein imposed, and also such excess. The retention by the retailer or vendor of any excess tax collections or the intentional failure to remit punctually to the Finance Director the full amount required to be remitted by the provisions of this Ordinance is hereby declared to be a violation of this Ordinance.

Section 20. Tax on Storage, Consumption and Use. There is hereby levied and there shall be collected from every person in the City a tax or excise for the privilege of storing, using or consuming in this City any articles of tangible personal property purchased at retail from sources outside the corporation limits of Grand Junction, subsequent to the effective date of this Ordinance. Such tax shall be payable to and shall be collected by the Finance Director or his authorized agent in accordance with the following schedule:

1. (1) On storage or acquisition charges or costs from \$.19 to \$1.18, both inclusive, a tax of one cent (\$.01).
- (2) On storage or acquisition charges or costs from \$1.19 to \$2.18, both inclusive, a tax of two cents (\$.02).
- (3) On all storage or acquisition charges or costs higher than \$2.18, one cent (\$.01) shall be added for each bracket of one dollar (\$1.00) or portion thereof of such higher charges or costs.

2. Items Exempt from Tax on Storage, Consumption and Use. This tax or excise on the storage, consumption and use of tangible personal property is hereby declared to be supplementary to the City Tax on retail sales as provided in this Ordinance and shall not

apply:

(1) To the storage, use, or consumption of any tangible personal property, the sale of which is subject to the City Retail Sales Tax as provided herein.

(2) To the storage, use or consumption of any tangible personal property purchased for resale in this City either in its original form or as an ingredient of a manufactured or compounded product, in the regular course of a business.

(3) To the storage, use or consumption of motor fuel upon which there has accrued or has been paid the motor fuel tax prescribed by the Colorado Motor Fuel Tax Law of 1933 and amendments thereto and which is not subject to refund.

(4) To the storage, use or consumption of tangible personal property brought into this City by a non-resident thereof for his own storage, use or consumption while temporarily within the City, nor to the personal property of a resident, if such personal property was purchased prior to becoming a resident of this City.

(5) To the storage, use or consumption of tangible personal property of the United States Government, or the State of Colorado or its institutions or its political subdivisions, in their governmental capacities only; or by religious or charitable corporations in the conduct of their religious or charitable functions.

2. (6) To the storage, use or consumption of tangible personal property by a person engaged in the business of manufacturing, compounding for sale, profit or use, any article, substance or commodity, which tangible personal property enters into the processing of or becomes an ingredient or component part of the product or service which is manufactured, compounded or furnished and the container, label, or the furnished shipping case thereof.

(7) To the storage, use or consumption of electricity, coal, coke, fuel oil or gas for use in processing, manufacturing, mining, refining, irrigation, telegraph and telephone and radio communication, street and railroad transportation services and all industrial uses.

(8) To the storage and use of neat cattle, horses, sheep, lambs and swine and goats within this City; or to the storage and use within this City of mares and stallions kept, held and used for breeding purposes only.

(9) To the storage and use of tangible personal property purchased from a non-resident vendor by a common carrier, public utility company or a construction company being a resident of the City of Grand Junction or doing business in the City of Grand Junction, which is stored in the City but not used or consumed in the City of Grand Junction.

(10) To the storage, use or consumption of cigarettes, fermented malt beverages, and malt, vinous or spirituous liquors.

Section 21. Provisions Relative to Payments and Collections. The following provisions shall apply to the payment and collection of the tax on storage, consumption and use of tangible personal property:

1. Motor Vehicles and Trailers. Any resident person who shall purchase any motor vehicle, trailer, semi-trailer, whether new or used, outside the corporate limits of the City of Grand Junction for use within this City, shall immediately, and prior to registering and obtaining a license therefor, make a return showing such transaction to the Finance Director of Grand Junction and thereupon pay to him the use tax applicable thereto as provided in Section 20 hereof, and failure to do so when shown to be an attempt to evade the payment of such tax, shall constitute a violation of this Ordinance and shall be punished as hereinafter set forth.

2. Building Materials and Supplies. Any person who shall build, construct or improve any building, dwelling or other structure or improvement to realty whatsoever, within the City of Grand Junction, and who shall purchase the necessary lumber, fixtures, materials or any other supplies needed therefor from any source outside the corporate limits of Grand Junction shall keep and preserve all invoices and statements showing such purchases and shall, on or before the tenth day of each succeeding month following the start of such construction, file a return with the Finance Director to which he shall attach such statement and invoices for the lumber, fixtures and materials purchased the previous month and shall thereupon pay to said Finance Director the full amount of the use tax due thereon for the preceding month or months. Any failure to preserve such statements and invoices, and make such return and payment of this tax shall be deemed a violation of this Ordinance and any person so offending shall be subject to the penalties and punishment provided herein. It shall be the duty of the City Building Inspector and the contractors and sub-contractors, who are hired to construct any such improvements, to furnish the Finance

Director such information as he may require as to any purchases of lumber, fixtures, materials and supplies for such improvements which were obtained from sources outside the corporate limits of Grand Junction. The full amount of any use tax due and not paid for lumber, fixtures, materials and supplies purchased from such outside sources together with penalties and interest thereon as herein provided, shall be and constitute a lien upon the real property benefited by such improvement, and the Finance Director is hereby authorized to file notice of such lien with the County Clerk and Recorder of the appropriate county where said improvements are located.

PROVISO: Every licensed contractor shall be exempt from the payment of any use tax provided for herein upon lumber, fixtures, materials or any other supplies purchased within the limits of the City of Grand Junction for use outside the City of Grand Junction upon compliance with all three of the following conditions:

(1) That said building contractor shall certify to the vendor that the lumber, fixtures, materials, or other supplies so purchased are to be used outside the City of Grand Junction;

(2) That the lumber, fixtures, materials and other supplies are to be delivered outside the City of Grand Junction either by the vendor or by the motor vehicle of the building contractor;

(3) That said exemption shall not apply to tools, machinery or parts for repair of said tools and machinery used by said building contractor in his trade or occupation. Said certification to the vendor by the building contractor shall be made on forms furnished by the Finance Director, and any sale so made without proper certification shall be subject to the use tax provided for herein.

3. Other Personal Property. Every person who shall become subject to the payment of an excise tax for the privilege of storing, using or consuming within the City of Grand Junction any articles of tangible personal property purchased at retail outside the corporate limits of the City shall file a return with the Finance Director on or before the 15th day of the following months and pay to him the full amount of the tax due thereon; and any undue delay or effort to evade the payment of such tax shall subject such person to such penalties and punishment as provided herein.

Section 22. Collection and Refund of Disputed Tax. Should a dispute arise between the purchaser and seller as to whether or not any sale of commodity or service is exempt from taxation hereunder, nevertheless, the seller shall collect and the purchaser shall pay such tax, and the seller shall thereupon issue to the purchaser a receipt or certificate, on forms prescribed by the Finance Director, showing the names of the seller and purchaser, the items purchased, the date, price, amount of tax paid, and a brief statement of the claim of the exemption. The purchaser may thereafter apply to the Finance Director to determine the question of exemption, subject to review by the courts, as herein provided.

Section 23. Refunds - Procedure. A refund shall be made or credit allowed for the tax so paid under dispute by any purchaser who has an exemption, as in this Ordinance set out. Such refund shall be made by the Finance Director under compliance with the following conditions precedent:

1. Application. Applications for refund must be made within sixty (60) days after the purchase of the goods on which the exemption is claimed and must be supported by the affidavit of the purchaser, accompanied by the original paid invoice or sales receipt and a certificate issued by the seller, and be made upon such forms as shall be prescribed and furnished by the Finance Director, which forms shall contain such information as said Finance Director shall prescribe.

2. Decisions. Upon receipt of such application, the Finance Director shall examine the same with all due speed and shall give notice to the applicant by an order in writing of his decision thereon.

3. Hearing. An aggrieved applicant may within ten (10) days after such decision is mailed to him petition the Finance Director for a hearing on the claim in the manner provided hereinafter.

Section 24. Refunds Not Assignable. The right of any person to a refund under this Ordinance shall not be assignable, and application for refund must be made by the same person who purchased the goods and paid the tax thereon as shown in the invoice of the sale thereof.

Section 25. Penalty for Violating Refund Provisions. Any applicant for refund, under the provisions hereinabove set forth, or any other person shall, having made any false

statements in connection with an application for a refund of any tax, be deemed guilty of a violation of this Ordinance and punished as hereinafter provided.

Section 26. Violations of Refund Provisions to be Used as Evidence of Fraudulent Intent. If any person be convicted under the provisions of Section 25, such conviction shall be prima facie evidence that all refunds received by such person during the current year were obtained unlawfully, and the Finance Director is hereby empowered and directed to bring appropriate action for recovery of such refund. A brief summary of the above-mentioned penalties shall be printed on each form application for refund.

Section 27. Burden of Proof. The burden of proof that sales and commodities and services on which tax refunds are claimed as exempt from taxation hereunder or where not at retail, shall be on the one making such claim under such reasonable requirements of proof as the Finance Director may prescribe.

Section 28. Sales Information to be Confidential.

1. Except in accordance with judicial order or as otherwise herein provided, the Finance Director, his agents, clerks and employees shall not divulge any information gained from any return filed under the provisions of this Ordinance. This provision shall not preclude the Finance Director, his agents, clerks and employees from divulging any information gained from any return to the State of Colorado Department of Revenue when such information is necessary or required by the Department of Revenue of the State of Colorado for the collection of said City Sales Tax, nor shall the Finance Director, his agents, clerks and employees or the Department of Revenue of the State of Colorado be liable to any person, firm or corporation for such disclosure when made for the purpose of computing or collecting the sales tax due and owing from any person, firm or corporation.

2. The officials charged with the custody of such returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceedings in any court, except on behalf of the Finance Director in an action under the provisions of this Ordinance to which he is a party, or on behalf of any party to an action or proceeding under the provisions of this Ordinance, or to punish a violator thereof when the report of facts shown by such report is directly involved in such action or proceeding, in either of which events the court may require the production of, and may admit in evidence, so much of said returns, or of the facts shown thereby, as are pertinent to the action or proceeding and no more.

3. Nothing contained in this Section shall be construed to prohibit the delivery to a person, or his duly authorized representative, of a copy of any return or report filed in connection with his tax, nor to prohibit the publication of statistics so classified as to prevent the identification of particular reports or returns and the items thereof, nor to prohibit the inspection by the City Attorney of the City, or any other legal representative of the City, of the report or return of any person who shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding is contemplated or has been instituted under this Ordinance.

4. Reports and returns shall be preserved for three years and thereafter until the Finance Director, with approval of the City Manager, order them destroyed.

Section 29. Duty to Keep Books and Records. It shall be the duty of every person engaged or continuing in business in the City, for the transaction of which a license is required hereunder, to keep and preserve suitable records of all sales made by him, and such other books or accounts as may be necessary to determine the amount of tax for the collection of which he is liable hereunder. It shall be the duty of every such person to keep and preserve for a period of three years all invoices of goods and merchandise purchased for resale, and all such books, invoices and other records shall be open for examination at any time by the Finance Director or his duly authorized agents.

Section 30. Penalty for Wrongfully Divulging Sales Tax Information. Any City officer or employee or any member of the office of, or officer, or employee of the Finance Director who shall divulge any information classified herein as confidential, in any manner, except in accordance with proper judicial order, or as otherwise provided by law, shall be guilty of a violation hereof.

Section 31. Examination of Returns, Refunds, Credits and Deficiencies. As soon as practicable after the return is filed the Finance Director shall examine it.

1. If it then appears that the correct amount of tax to be remitted is greater or less than that shown in the return, the tax shall be recomputed.

2. If the amount paid exceeds that which is due, the excess shall be refunded or credited

against any subsequent remittance from the same person.

3. If the amount paid is less than the amount due, the difference, together with interest thereon at the rate of one-half of one per cent per month from the time the return was due, shall be paid by the vendor within ten (10) days after written notice and demand to him from the Finance Director.

Section 32. Penalty for Deficiencies Caused by Disregard of Rules. If any part of the deficiency is due to negligence or intentional disregard of authorized rules and regulations, with knowledge thereof, but without intent to defraud, there shall be added ten per cent (10%) of the total amount of the deficiency (minimum penalty \$1.00); and in such cases interest shall be collected at the rate of one per cent (1%) per month on the amount of the deficiency from the time the return was due, from the persons required to file the return, which interest and addition shall become due and payable within ten (10) days after written notice and demand by the Finance Director.

Section 33. Penalties for Deficiency Caused by Fraud. If any part of the deficiency is due to fraud with the intent to evade the tax, then there shall be added fifty per cent (50%) of the total amount of the deficiency, and in such case the whole amount of the tax unpaid, including the additions, shall become due and payable ten (10) days after written notice and demand by the Finance Director, and an additional one per cent (1%) per month or fraction thereof on said amounts shall be added from the date the return was due until paid.

Section 34. Investigation of Retailers' Books. For the purpose of ascertaining the correctness of a return, or for the purpose of determining the amount of tax due from any person, the Finance Director, or his duly authorized deputies, may hold investigations and hearings concerning any matters covered by this Ordinance, and may examine any relevant books, papers, records or memoranda of any such person and may require the attendance of such person, or any officer or employee of such person or of any person having knowledge of such sales, and may take testimony and require proof for his information. The Finance Director and his duly authorized deputies shall have power to administer oaths to such persons.

Section 35. Hearings, Subpoenas and Witness Fees. All subpoenas issued under the terms of this Ordinance may be served by any person of full age. The fees of witnesses for attendance and trial shall be the same as the fees of witnesses before the District Court, such fees to be paid when the witness is excused from further attendance. When the witness is subpoenaed at the instance of the Finance Director, such fees shall be paid in the same manner as other expenses under the terms of this Ordinance, and when a witness is subpoenaed at the instance of any party to any such proceeding, the Finance Director may require that the cost of service of the subpoena and the fee of the witness be borne by the party at whose instance the witness is summoned. In such case, the Finance Director, in his discretion, may require a deposit to cover the cost of such service and witness fees. A subpoena issued as aforesaid shall be served in the same manner as a subpoena issued out of a court of record.

Section 36. Judge Compels Attendance. Any judge of the Mesa County District Court of the State of Colorado, either in term time or vacation, upon the application of the Finance Director, may compel the attendance of papers, records, or memoranda, and the giving of testimony before the Finance Director or any of his duly authorized deputies, by an attachment for contempt or otherwise, in the same manner as production of evidence may be compelled before said Court.

Section 37. Depositions. The Finance Director or any party in an investigation or hearing before the Finance Director may cause the deposition of witnesses residing within or without the State to be taken in the manner prescribed by law for like depositions in civil actions in courts of this State and to that end compel the attendance of witnesses and the production of books, papers, records or memoranda.

Section 38. Unpaid Tax a Prior Lien. The tax imposed by this Ordinance shall be a first and prior lien upon the goods and business fixtures of or used by any retailer under lease, title retaining contract or other contract arrangement, excepting stock of goods sold or for sale in the ordinary course of business, and shall take precedence on all such property over other liens or claims of whatsoever kind or nature.

Section 39. Sale of Business. Any retailer who shall sell out his business or stock of goods or shall quit business shall be required to make out a return as provided in this Ordinance within ten (10) days after the date he sold out his business or stock of goods, or quit business, and his successor in business shall be required to withhold sufficient of the purchase money to cover the amount of said tax due and unpaid until such time as the former owner shall produce a receipt from the Finance Director showing that the taxes have

been paid, or a certification that no taxes are due.

Section 40. Purchases Subject to Tax Lien. If the purchaser of business or stock of goods shall fail to withhold the purchase money as above provided, the tax shall be due and unpaid after the ten (10) day period allowed, and he as well as the vendor shall be personally liable for the payment of the taxes unpaid by the former owner. Likewise, anyone who takes any stock of goods or business fixtures of or used by any retailer under lease, title retaining contract, or other contract agreement, by purchase, foreclosure sale, or otherwise takes same subject to the lien for any delinquent sales taxes owed by such retailer, and shall be liable for the payment of all delinquent sales taxes of such prior owner, not, however, exceeding the value of the property so taken or acquired.

Section 41. Status of Unpaid Tax in Bankruptcy and Receivership. Whenever the business or property of any taxpayer subject to this Ordinance shall be placed in a receivership, bankruptcy or assignment for the benefit of creditors, or seized under distraint for property taxes, all taxes, penalties and interest imposed by this Ordinance and for which said retailer is in any way liable under the terms of this Ordinance shall be a prior and preferred lien against all the property of said taxpayer, except as to pre-existing claims or liens of a bona fide mortgagee, pledgee, judgment creditor or purchaser whose rights shall have attached prior to the filing of the notice as hereinafter provided on the property of the taxpayer, other than the goods, stock in trade and business fixtures of such taxpayer, and no sheriff, receiver, assignee or other officer shall sell the property of any person subject to this Ordinance under process or order of any court, without first ascertaining from the Finance Director the amount of any taxes due and payable under this Ordinance, and if there be any such taxes due, owing and unpaid, it shall be the duty of such officer to first pay the amount of said taxes out of the proceeds of such sale before making payment of any moneys to any judgment creditor or other claimants of whatsoever kind or nature, except the costs of the proceedings and other pre-existing claims or liens as above provided. For the purpose of this Ordinance, the term "taxpayer" shall include "retailer."

Section 42. Trust Status of Tax in Possession of Retailer. All sums of money paid by the purchaser to the retailer as taxes imposed by this Ordinance shall be and remain public money, the property of the City, in the hands of such retailer, and he shall hold the same in trust for the sole use and benefit of the City until paid to the Finance Director as herein provided, and for failure so to pay to the Finance Director, such retailer shall be punished for a violation hereof.

Section 43. Refusal to Make Return - Estimate of Taxes - Penalty - Notice - Assessment.

1. If any person neglects or refuses to make a return in payment of the taxes as required by this Ordinance, the Finance Director shall make an estimate, based upon such information as may be available, of the amount of the taxes due for the period or periods for which the taxpayer is delinquent; and upon the basis of such estimated amount, compute and assess in addition thereto a penalty equal to ten per cent (10%) thereof (minimum \$1.00), together with interest on such delinquent taxes at the rate of one per cent (1%) per month or fraction thereof from the date when due.

2. Promptly thereafter the Finance Director shall give to the delinquent taxpayer written notice of such estimated taxes, penalty and interest, which notice must be served personally or by registered or certified mail.

3. Such estimate shall thereupon become an assessment, and such assessment shall be final and due and payable from the taxpayer to the Finance Director ten (10) days from the date of service of the notice or the date of mailing by registered or certified mail; provided, however, that within said ten-day period, such delinquent taxpayer may petition the Finance Director for a revision or modification of such assessment, and shall, within such ten-day period, furnish the Finance Director the facts and correct figures showing the correct amount of such taxes.

4. Such petition shall be in writing and the facts and figures submitted shall be submitted either in writing or orally, and shall be given under oath of said taxpayer.

5. Thereupon the Finance Director shall modify such assessment in accordance with the facts submitted, which facts he deems correct. Such assessment shall be considered the final order of the Finance Director, and may be reviewed under Rule 106 (a) (4) of the Colorado Rules of Civil Procedure as provided in this Ordinance; provided, further, that the taxpayer gives written notice to the Finance Director of such intention within five (5) days after receipt of the final order of assessment.

Section 44. Notice of Tax Lien.

1. If any taxes, penalty or interest imposed by this Ordinance and shown by returns filed by the taxpayer, or as shown by assessments duly made as provided herein, are not paid within ten (10) days after the same are due, the Finance Director shall issue a notice, setting forth the name of the taxpayer, the amount of the tax, penalties and interest, the date of the accrual thereof, and that the City claims a first and prior lien therefor on the real and tangible personal property of the taxpayer except as to pre-existing claims or liens of a bona fide mortgagee, pledgee, judgment creditor or purchaser whose right shall have attached prior to the filing of the notice as hereinafter provided on property of the taxpayer, other than the goods, stock in trade and business fixtures of said taxpayer.

2. Such notice shall be on forms prepared by the Finance Director, and shall be verified by him or his duly qualified deputy, or any duly qualified agent of the Finance Director, whose duties are the collection of such tax, and may be filed in the office of the Clerk and Recorder of any county in this state in which the taxpayer owns real or tangible personal property, and the filing of such notice shall create such lien on such property in that county and constitute a notice thereof.

3. After said notice has been filed, or concurrently therewith or at any time when taxes due are unpaid, whether such notice has been filed or not, the Finance Director may issue a warrant under his official seal directed to any duly authorized revenue collector or to the sheriff of any county in this state, commanding him to levy upon, seize and sell sufficient of the real and personal property of the tax debtor found within his county for the payment of the amount due, together with interest, penalties and costs, as now or hereafter provided by Ordinance, subject to valid pre-existing claims or liens as above provided.

Section 45. Satisfaction of Lien by levy, Sale and Garnishment. Such revenue collector or the sheriff shall forthwith levy upon sufficient of the property of the taxpayer, or any property used or owned by such taxpayer in conducting his retail business, and said property to be levied upon shall be sold in all respects, with like effect and in the same manner as is prescribed by law in respect to executions against property upon judgment of a court of record, and the remedy of garnishment shall apply. The sheriff shall be entitled to such fees in executing such warrant as are allowed by law for similar services.

Section 46. Release of Lien. Any lien for taxes as shown on the records of the county clerks and recorders as herein provided shall, upon the payment of all taxes, penalties and interest covered thereby, be released in the same manner as mortgages or judgments are released.

Section 47. Recovery of Unpaid Tax by Action of Law.

1. The Finance Director may also treat any such taxes, penalties or interest due and unpaid as a debt due the City from the vendor retailer.

2. In case of failure to pay the taxes, or any portion thereof, or any penalty or interest thereon, when due, the Finance Director may recover at law the amount of such taxes, penalties and interest in any justice, county or district court of the county wherein the taxpayer resides or has his principal place of business having jurisdiction of the amounts sought to be collected.

3. The return of the taxpayer or the assessment made by the Finance Director, as herein provided, shall be prima facie proof of the amount due.

4. Such actions may be actions in attachments and writs of attachment may be issued to the constable or sheriff, as the case may be, and in any such proceeding no bond shall be required of the Finance Director, nor shall any constable or sheriff require of the Finance Director an indemnifying bond for executing the writ of attachment or writ of execution upon any judgment entered in such proceedings; and the Finance Director may prosecute appeals or writs of error in such cases without the necessity of providing bond therefor.

5. It shall be the duty of the City Attorney of the City, when requested by the Finance Director, to commence action for the recovery of taxes due under this Ordinance, and this remedy shall be in addition to all other existing remedies, or remedies provided in this Ordinance.

Section 48. City a Party to title Action for Determination of Lien. In any action affecting the title to real estate or the ownership or rights to possession of personal property, the City may be made a party defendant for the purpose of obtaining a judgment or determination of its lien upon the property involved therein.

Section 49. Finance Director May Waive Penalty. The Finance Director is hereby authorized to waive, for good cause shown, any penalty assessed as in this Ordinance provided; and any interest imposed in excess of six per cent (6%) per annum shall be deemed a penalty.

Section 50. Petitions by Aggrieved Taxpayers to Set Hearings. If any person having made a return and paid the tax provided for in this Ordinance feels aggrieved by the assessment made upon him by the Finance Director, he may apply to the Finance Director by petition in writing within ten (10) days after the notice is mailed to him, for a hearing and a correction of the amount of the tax so assessed, in which petition he shall set forth the reasons why such hearings should be granted, and the amount by which such tax should be reduced. The Finance Director shall notify the petitioner in writing of the time and place fixed by him for such hearing. After such hearing, the Finance Director shall make such order in the matter as is just and lawful and shall furnish a copy of such order to the petitioner.

Section 51. Decisions of Finance Director. - Notice - When Final. Every decision of the Finance Director shall be in writing, and notice thereof shall be mailed to the vendor within ten (10) days, and all such decisions shall become final upon the expiration of thirty (30) days after notice of such decision shall have been mailed to the vendor, unless proceedings are begun within said time for review thereof as herein provided.

Section 52. Review of Finance Director's Decisions. Should the applicant for refund be aggrieved at the final decision of the Finance Director, he may proceed to have same reviewed by the courts in the manner provided for review of other decisions of the Finance Director hereunder, such review to be in the District Court of Mesa County.

1. Duties of the Finance Director herein provided may be performed by any qualified deputy.

Section 53. Review Bond Filed with Finance Director. Before making application to the District Court under Rule 106 (a) (4) of the Colorado Rules of Civil Procedure, the party making such application shall file with the Finance Director a bond in twice the amount of the taxes, interest and other charges audited and stated in the determination and decision of the Finance Director, with surety as is now provided in other cases of appeal, or at his option may deposit lawful money in the United States in the same manner as herein provided.

Section 54. Review In District Court.

1. The District Court of Mesa County shall have original jurisdiction in proceedings to review all questions of law and fact determined by the Finance Director in administering the provisions of this Ordinance by writ under Rule 106 (a) (4) of the Colorado Rules of Civil Procedure.

2. Such writs shall be issued by the Clerk of the Court upon a verified petition of the taxpayer, filed within twenty (20) days after notice of the decision of the Finance Director in any such matter.

3. The Writ shall be served within five (5) days after its issuance and shall be returnable at such times as the Court may determine, not less than ten (10) days nor more than twenty (20) days after the date when the writ was issued. The Finance Director shall forthwith certify the record of his proceedings to said Court.

4. The procedure thereunder shall be in conformity with the Rules of Civil Procedure of the State of Colorado.

Section 55. Review of District Court Decision by Supreme Court. The decision of the District Court may be reviewed in the Supreme Court upon writ of error by any party.

Section 56. Notices to be Sent Registered or Certified Mail. All notices required to be given to the retailer or vendor under the provisions of this Ordinance, shall be in writing and if mailed postpaid by certified or registered mail, "return receipt requested", to him at his last known address, shall be sufficient for the purpose of this Ordinance.

Section 57. Hearings to be Held in City. Every hearing before the Finance Director shall be held in the City of Grand Junction.

Section 58. License and Tax - In Addition to All Other Taxes. The license and tax imposed by this Ordinance shall be in addition to all other licenses and taxes imposed by law, except as herein otherwise provided.

Section 59. Administration of Ordinance by Finance Director.

1. The administration of the licensing provisions of this Ordinance is hereby vested in the Finance Director; and the administration of all other provisions of this Ordinance is hereby vested in and shall be exercised by the Finance Director, who shall prescribe forms and reasonable rules and regulations in conformity with this ordinance for the making of

returns, for the ascertainment, assessment and collection of the taxes imposed hereunder, and for the proper administration and enforcement hereon.

2. Procedure to administer the actual collection of the taxes imposed by this Ordinance shall be by suitable amendment hereto, or by contract and agreement, to be delegated to the State of Colorado, it being the express intention of this subsection to utilize any existing revenue machinery or any machinery to be in effect during the effective date of this ordinance to facilitate the administration and collection of the City Sales Use Tax.

Section 60. Purpose of Tax - Distribution of Proceeds - Election.

1. The City Council of the City of Grand Junction hereby declares that the purpose of the levy of the tax imposed by this Ordinance is for the production of revenue in order to defray the cost of general municipal government of the City of Grand Junction; and, in accordance with this purpose, the City Council shall reduce the mill levy of the City for the budgetary year of 1965 to not more than 15 mills and shall continue such mill levy or less until the budget preparation for the year 1970 unless an increase is permitted in such levy by a vote of the qualified electors of the City at a general or special election. Should the City Council fail or be unable to comply with the terms of this Section, this Ordinance shall be of no further force and effect after such failure or non-compliance. It is further the intention of this Ordinance that those funds not required for reduction of the mill levy be used for capital improvements, tourist and industrial promotion, acceleration of the parking program and elimination of certain nuisance taxes as the City Council may determine.

2. The question as to whether or not the City of Grand Junction shall continue to provide a portion of its operating revenue by means of the Sales and Use Tax provided herein shall be submitted to the qualified electors of the City at the general City election to be held on April 6, 1965.

Section 61. Statute of Limitations.

1. The taxes for any period, together with interest thereon and penalties with respect thereto, imposed by this Ordinance shall not be assessed, nor shall any notice of lien be filed or distraint warrant be issued or suit for collection be instituted, or any other action to collect the same be commenced, more than three (3) years after the date on which the tax was or is payable, nor shall any lien continue after such period except for taxes assessed before the expiration of such period, notice of lien with respect to which has been filed prior to the expiration of such period, in which cases such lien shall continue only for one year after the filing of notice thereof.

2. In case of a false or fraudulent return with intent to evade tax, the tax, together with interest and penalties thereon, may be assessed or proceedings for the collection of such taxes may be begun at any time.

3. Before the expiration of such period of limitation, the taxpayer and Finance Director may agree in writing to an extension period.

Section 62. Separability. If any provision, section or subsection of this Ordinance or the application thereof to any person or circumstance is held invalid or decided to be unconstitutional, such invalidity or unconstitutionality shall not affect other provisions or applications of the Ordinance which can be given effect without the invalid or unconstitutional provisions or application, and to this end, the provisions of this Ordinance are declared to be separable.

Section 63. Option of Remitting One-Half Colorado Sales Tax. The Finance Director shall by rule give retailers the option of remitting to the Finance Director or his authorized agent for any month an amount equal to one-half of the remittance due and payable to the State Treasurer for the Colorado Retail Sales Tax for the same month, for sales made or services performed in the City of Grand Junction. Such remittance shall be in lieu of the monthly remittances required by Section 12; and all the provisions of this Ordinance applicable to the monthly remittances under Section 12 shall be applicable to the optional remittances permitted by this section.

Section 64. Expiration of Sales Tax. The City Retail Sales and Use Tax shall continue to be imposed until the adoption of a new Ordinance to the contrary, or until repeal under the provisions of Sections 60-1 & 2 hereof.

Section 65. Violations. Evasion of Collection or Payment of Tax. It shall be a violation of this Ordinance for any retailer or vendor to refuse to make any return provided to be made in this Ordinance, or to make any false or fraudulent return, or any false statement in any return, or to fail or refuse to make payment to the Finance Director or his authorized

agent of any taxes collected or due the City, or in any manner to evade the collection and payment of the tax, or any part thereof, imposed by this Ordinance; or for any person or purchaser to fail or refuse to pay such tax or evade the payment thereof, or to aid or abet another in any attempt to evade the payment of the tax imposed by this Ordinance. Any corporation making a false return or a return containing a false statement shall be guilty of a violation of this Ordinance.

Section 66. Penalty.

1. Any person who shall violate any of the provisions of this Ordinance shall be guilty of a violation hereof and shall be punished by a fine not to exceed Three Hundred dollars (\$300.00) or imprisonment not to exceed ninety (90) days.

2. Each and every twenty-four (24) hours continuation of any violation shall constitute a distinct and separate offense.

Section 67. This Ordinance shall become effective on the 1st day of August, 1964, and shall be and become Chapter 94 of the 1953 Compiled Ordinances of the City of Grand Junction.

Section 68. Because it is imperative, for budgetary purposes, that this Ordinance take effect at the earliest possible time, it is hereby declared that this Ordinance is necessary for the preservation of the public peace, health, and safety, and that this ordinance shall take effect upon its passage.

PASSED AND ADOPTED this 15th day of July, 1964.

Charles E. McCormick\Charles E. McCormick
President of the City Council

ATTEST:

Helen C. Tomlinson\City Clerk

I HEREBY CERTIFY that the foregoing emergency ordinance, entitled "AN ORDINANCE LEVYING A SALES AND USE TAX WITHIN THE CITY OF GRAND JUNCTION, COLORADO, PROVIDING FOR THE COLLECTION THEREOF AND ESTABLISHING PENALTIES FOR THE VIOLATION OF THIS ORDINANCE AND DECLARING AN EMERGENCY," was introduced, read, passed and adopted as an emergency ordinance, numbered 1196 and ordered published by the unanimous vote of the members of the City Council of the City of Grand Junction, at a regular meeting of said Council held on the 15th day of July, 1964.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of said City, this 15th day of July, 1964.

Helen C. Tomlinson\City Clerk
Pub. 7-18-64