

ORDINANCE NO. 1210

AN ORDINANCE AMENDING SECTIONS 2-18 (1), 11-6, 20-1 (1) AND 13-1 (1) OF THE CITY RETAIL SALES AND USE TAX ORDINANCE OF THE CITY OF GRAND JUNCTION, THE SAME BEING CHAPTER 94 OF THE 1953 COMPILED ORDINANCES OF THE CITY OF GRAND JUNCTION, AND DECLARING AN EMERGENCY.

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

Section 1. That Section 2-18 (1) of Chapter 94 of the 1953 Compiled Ordinances of the City of Grand Junction be amended to read as follows:

Section 2-18 (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 thirty 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; provided, however, that no such tax shall be computed and paid where the charge is primarily for service or services rather than for use of the personal property.

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 and subject to the sales tax imposed herein.

Section 2. That Section 11-6 of Chapter 94 of the 1953 Compiled Ordinances of the City of Grand Junction be amended to read as follows:

Section 11-6. 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 or to an irrigation company; (2) The articles sold are to be used by such purchaser in the conduct of such operations outside the City of Grand Junction; (3) Delivery of the articles is to be made to the purchaser outside the City, or to the railroad in case the railroad is the purchaser, or to a truck or vehicle of the manufacturing, processing, mining, construction or irrigation company in case of sale to such purchasers.

Section 3. That Section 20-1 (1) of Chapter 94 of the 1953 Compiled Ordinances of the City of Grand Junction be amended to read as follows:

Section 20-1 (1) On storage or acquisition charges or costs from \$.44 to \$1.18, both inclusive, a tax of one cent (\$.01).

Section 4. That Section 13-1 (1) of Chapter 94 of the 1953 Compiled Ordinances of the City of Grand Junction be amended to read as follows:

Section 13-1 (1) On sales amounting to \$.44 to and including \$1.18, a tax of one cent (\$.01).

Section 5. That this Ordinance is necessary for the preservation of the public peace, health and safety, and shall take effect upon its passage.

PASSED AND ADOPTED this 3rd day of February, 1965.

Charles E. McCormick
President of the City Council

ATTEST:

/s/ Helen C. Tomlinson
City Clerk

I HEREBY CERTIFY that the foregoing emergency ordinance, entitled AN ORDINANCE AMENDING SECTIONS 2-18(1), 11-6, 20-1(1) and 13-1(1) OF THE CITY RETAIL SALES AND USE TAX ORDINANCE OF THE CITY OF GRAND JUNCTION, THE SAME BEING CHAPTER 94 OF THE 1953 COMPILED ORDINANCES OF THE CITY OF GRAND JUNCTION, AND DECLARING AN EMERGENCY, was introduced, read, passed and adopted as an emergency ordinance, numbered 1210 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 3rd day of February, 1965.

IN WITNESS WHEREOF I have hereunto set my hand and affixed the official seal of said City, this 4th day of February, 1965.

/s/ Helen C. Tomlinson
City Clerk

Published: February 7, 1965