

ORDINANCE NO. 1213

AN ORDINANCE AMENDING SECTIONS OF CHAPTER 94 OF THE 1953 COMPILED ORDINANCES OF THE CITY OF GRAND JUNCTION, THE SAME BEING THE CITY RETAIL SALES AND USE TAX ORDINANCE, AND DECLARING ALL EMERGENCY.

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

Section 1. That Section 11.7. of Chapter 94 of the 1953 Compiled Ordinances of the City of Grand Junction is hereby amended to read as follows:

Section 11. Items Exempt from Taxation.

7. All sales of cigarettes, all sales of drugs dispersed in accordance with a prescription and all sales of prosthetic devices.

Section 2. That Section 11 of Chapter 94 of the 1953 Compiled Ordinances of the City of Grand Junction is further amended by the addition of a subsection 15, which shall read as follows:

Section 11. Items Exempt from Taxation.

15. Every retailer vending individual items of personal property through coin-operated vending machines shall be exempt from the provisions of Sections 12 and 13; but nevertheless such retailer shall pay a sales or use tax of One per cent on the Personal Property sold in excess of ten cents so vended in the coin-operated machines unless the sale shall be otherwise exempt under the provisions of this Section.

Section 3. That Section 13 of Chapter 94 of the 1953 Compiled Ordinances of the City of Grand Junction is hereby amended to read as follows:

Section 13. Authorization of Tax.

1. There are hereby imposed upon all sales of commodities and services specified in Section 10, taxes in accordance with the following scheduled
 - (1) on sales amounting to \$0.51 to and including \$1.17 a tax of one cent (\$0.01).
 - (2) On sales amounting to \$1.18 to and including \$2.16 a tax of two cents (\$0.02).
 - (3) On sales amounting to \$2.17 to and including \$3.15 a tax of three cents (\$0.03).

- (4) On sales amounting to \$3.16 to and including \$4.14 a tax of four cents (\$0.04).
 - (5) On sales amounting to \$4.15 to and including \$5.13 a tax of five cents (\$0.05).
 - (6) And on all higher sales, one cent (\$0.01) shall be added in each bracket of one dollar(\$1.00) or portion thereof of additional selling price.
2. (1) Except as provided in paragraph (2) of this subsection, 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 constitutes 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.
 - (2) Nothing herein contained shall be deemed to prohibit any retailer selling malt, vinous, or spirituous liquors by the drink from including in his sales price any tax levied under this ordinance; provided, however, that such retailer shall not advertise or hold out to the public in any manner, directly or indirectly, that the tax levied by this ordinance is not considered as an element in the sales price to the consumer.

Section 4. That Subsection 1 of Section 20 of Chapter 94 of the 1953 Compiled Ordinances of the City of Grand Junction is hereby amended to read as follows:

Section 20. Tax on Storage, Consumption and Use.

1. (1) On storage or acquisition charges or costs from \$0.51 to and including \$1.17 a tax of one cent (\$0.01).

- (2) On storage or acquisition charges or costs from \$1.18 to and including \$2.16 a tax of two cents (\$0.02).
- (3) on storage or acquisition charges or costs from \$2.17 to and including \$3.15 a tax of three cents (\$0.03).
- (4) On storage or acquisition charges or costs from \$3.16 to and including \$4.14 a tax of four cents (\$0.04).
- (5) On storage or acquisition charges or costs from \$4.15 to and including \$5.13 a tax of five cents (\$0.05).
- (6) On all higher storage or acquisition charges or costs, one cent (\$0.01) shall be added in each bracket of one dollar (\$1.00) or portion thereof of such higher charges or costs.

Section 5. That Subsection 2.(10) of Section 20 of Chapter 94 of the 1953 Compiled Ordinances of the City of Grand Junction is hereby amended to read as follows:

Section 20. Tax on Storage, Consumption and Use.

2. Items Exempt from Tax on Storage, Consumption and Use.

- (10) To the storage, use or consumption of cigarettes, drugs dispersed in accordance with a prescription and prosthetic devices.

Section 6. That Section 63 of Chapter 94 of the 1953 Compiled Ordinances of the City of Grand Junction is hereby amended to read as follows:

Section 63. Option of Remitting One-Third 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-third of the remittance due and payable to the State Treasurer for the Colorado Retail Sales Tax for the same month for such 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 7. 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 2nd day of June, 1965.

Council

Ray A. Meacham
President of the City

ATTEST:

/s/ Helen C. Tomlinson
City Clerk

I HEREBY CERTIFY that the foregoing emergency ordinance, entitled AN ORDINANCE AMENDING SECTIONS OF CHAPTER 94 OF THE 1953 COMPILED ORDINANCES OF THE CITY OF GRAND JUNCTION, THE SAME BEING THE CITY RETAIL SALES AND USE TAX ORDINANCE, AND DECLARING AN EMERGENCY, was introduced, read, passed and adopted as an emergency ordinance, numbered 1213 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 2nd day of June, 1965.

IN WITNESS WHEREOF I have hereunto set my hand and affixed the official seal of said City, this 3rd day of June 1965.

/s/ Helen C. Tomlinson
City Clerk

Published: June 5, 1965