

ORDINANCE NO. 1215

AN ORDINANCE AMENDING SECTIONS 11-6(1), 13-1, 20-1 AND 21-2, ALL OF CHAPTER 94 OF THE 1953 COMPILED ORDINANCES OF THE CITY OF GRAND JUNCTION, COLORADO, THE SAME BEING THE SALES AND USE TAX ORDINANCE OF THE CITY, SAID AMENDMENTS CONCERNING THE APPLICATION OF THE SALES AND USE TAX AND THE EXEMPTIONS OF CONTRACTORS AND OTHERS.

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

Section 1. That Section 11.6.(1) of Chapter 94 of the 1953 Compiled Ordinances of the City of Grand Junction be amended to read as follows:

Section 11. Items exempt from taxation.

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; provided, however, that the Finance Director may require such proof that the purchaser is, in fact, engaged in such business as he may determine necessary.

(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 2. That Section 13.1. of Chapter 94 of the 1953 Compiled Ordinances of the City of Grand Junction be 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 schedule:

(1) On sales amounting to \$0.52 to and including

\$1.18 a tax of one cent (\$0.01).

(2) On sales amounting to \$1.19 to and including \$2.18 a tax of two cents (\$0.02).

(3) On sales amounting to \$2.19 to and including \$3.18 a tax of three cents (\$0.03).

(4) On sales amounting to \$3.19 to and including \$4.18 a tax of four cents (\$0.04).

(5) On sales amounting to \$4.19 to and including \$5.18 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.

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

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 corporate 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) On storage or acquisition charges or costs from \$0.52 to and including \$1.18 a tax of one cent (\$0.01).

(2) on storage or acquisition charges or costs from \$1.19 to and including \$2.18 a tax of two cents (\$0.02).

(3) On storage or acquisition charges or costs from \$2.19 to and including \$3.18 a tax of three cents (\$0.03).

(4) On storage or acquisition charges or costs from \$3.19 to and including \$4.18 a tax of four cents (\$0.04).

(5) On storage or acquisition charges or costs from \$4.19 to and including \$5.18 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 4. That Section 21.2 of Chapter 94 of the 1953 Compiled Ordinances of the City of Grand Junction be amended to read as follows:

Section 21. Provisions Relative to Payments and Collections.

2. Building Materials and Supplies. Any person who shall build, construct or improve any building, selling 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, or upon the completion of such construction at the option of the Finance Director, 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 the 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 benefitted 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.

PASSED AND ADOPTED this 4th day of August, 1965.

Ray A. Meacham
President of the City Council

ATTEST:

/s/ Helen C. Tomlinson
City Clerk

I HEREBY CERTIFY that the foregoing ordinance, being Ordinance No. 1215, was introduced, read and ordered published by the City Council of the City of Grand Junction, Colorado, at a regular meeting of said body held on the 21st day of July, 1965, and that the same was published in The Daily Sentinel, a newspaper published and in general circulation in said City at least ten days before its final passage.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of said City this 5th day of August, 1965.

/s/ Helen C. Tomlinson
City Clerk

Published: July 25, 1965
Published: August 7, 1965