

ORDINANCE NO. 1285

AN ORDINANCE AMENDING SECTIONS 54 AND 65 OF CHAPTER 24 OF THE CODE OF ORDINANCES OF THE CITY OF GRAND JUNCTION, THE CITY'S RETAIL SALES AND USE TAX ORDINANCE, AMENDING THE COLLECTION DATES THEREIN; AND AMENDING SECTION 68 THEREOF CONCERNING THE REFUNDING OF COLLECTIONS TO TAX EXEMPT AGENCIES.

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

1. That Section 54 of Chapter 24 of the Code of Ordinances of the City of Grand Junction be amended to read as follows:

Section 24-54. 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 percent (1%) of all sales made by him of commodities or services specified in Section 10, and shall, before the 20th day of each month make a return to the Finance Director, or his authorized agent, for the preceding calendar month and remit in 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 expenses 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.

2. That Section 65 of Chapter 24 of the Code of Ordinances of the City of Grand Junction shall be amended to read as follows:

Section 211-65. Provisions Relative to Payments and Collections.

3. Other Personal Property. Every person who shall become subject to the payment of an excise tax for the privileges 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 20th day of the following month 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.

3. That Section 68 of Chapter 24 of the Code of Ordinances of the City of Grand Junction shall be amended to read as follows:

Section 24-68. 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; except that tax exempt agencies hereunder, which have paid such tax may apply for refund thereof in the name of the agency; provided, however, the refund allowed such agency shall be the amount of the tax paid less the vendor's fee for the collection of the same.

PASSED AND ADOPTED this 3rd day of April, 1968.

/s/ Ray A. Meacham  
President of the Council

ATTEST:

/s/ Helen C. Tomlinson  
City Clerk

I HEREBY CERTIFY that the foregoing ordinance, being Ordinance No. 1285, 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 20th day of March, 1968, 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 or said City, this 4th day of April, 1968.

/s/ Helen C. Tomlinson  
City Clerk

Published: March 24, 1968

Published: April 8, 1968