

Published by Municipal Code Corporation

ORDINANCE NO. 1499

AMENDING SECTIONS OF THE CITY'S SALES AND USE TAX ORDINANCE, CHAPTER 24 OF THE CODE OF ORDINANCES OF THE CITY OF GRAND JUNCTION, SUCH AMENDMENTS CONCERNING MOVEABLE STRUCTURES.

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

1. That Chapter 24-5 of the Code of Ordinances of the City of Grand Junction be amended to read as follows:

Sec. 24-5. "Sale, sale and purchase" defined.

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, use, possess, or have the right to use or possess any room or rooms in a hotel, apartment hotel, lodginghouse, motor hotel, guest house, guest ranch, mobile homes, moveable structure, 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 chapter.

2. That Chapter 24-52(7) of the Code of Ordinances of the City of Grand Junction be amended to read as follows:

Sec. 24-52. Tax levied; property and transactions taxed.

(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, lodginghouse, motor hotel, guest house, guest ranch, mobile home, moveable structure, auto camp, trailer courts and park, 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.

3. That Chapter 24-53(14) of the Code of Ordinances of the City of Grand Junction be amended to read as follows:

Sec. 24-53. Exempt items and transactions.

(14) All sales and purchases of commodities and services under the provisions of section 24-52(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, moveable structure, 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 thirty (30) consecutive days during the calendar year or preceding year.

4. That Chapter 24-53 of the Code of Ordinances is further amended by the addition of a Section (16) which shall read as follows:

Sec. 24-53. Exempt items and transactions.

(16) Any subsequent sale of a moveable structure, as such vehicle is defined in Section 13-1-1(10), C.R.S. 1963, after such moveable structure has once been subject to the payment of sales tax shall be exempt thereafter from such taxation under this ordinance.

5. That Chapter 24-64 of the Code of Ordinances of the City of Grand Junction be amended by the addition of a Section (11) which shall read as follows:

Sec. 24-64. Items, transactions exempt from use tax.

(11) To the storage, use or consumption of moveable structure, as such vehicle is defined in Section 13-1-1(10), C.R.S. 1963, after such moveable structure has once been subject to the payment of use tax shall be exempt thereafter from such taxation under this ordinance.

PASSED and ADOPTED this 17th day of April, 1974.

Stanley R. Anderson

President of the Council

ATTEST:

Neva B. Lockhart

City Clerk

I HEREBY CERTIFY that the foregoing ordinance, being Ordinance No. 1499, 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 3rd day of April, 1974, 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 18th day of April, 1974.

Neva B. Lockhart

City Clerk

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