

ORDINANCE NO. 1586

AN ORDINANCE IMPOSING AN ADDITIONAL SALES AND USE TAX IN THE CITY OF GRAND JUNCTION, COLORADO.

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

1. That Section 24-54 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 sections 24-55 and 24-56, be liable and responsible for the payment of an amount equivalent to two per cent (2%) of all sales made by him of commodities or services specified in section 24-52, and shall, before the twentieth day of each month make a return to the finance director, or his authorized agent, for the preceding calendar month and remit an amount equivalent to said two per cent (2%) 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 24-59.

(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 proofs as the finance director may prescribe."

2. That Section 24-55 of Chapter 24 of the Code of Ordinances of the City of Grand Junction be repealed and re-enacted to read as follows:

"Section 24-55. Amount of Tax.

There are hereby imposed upon all sales of commodities and services specified in section 24-52, taxes in accordance with the following schedule:

(1) On sales amounting to nineteen cents (19¢) to and including eighty-four cents (84¢) a tax of one cent (\$0.01).

(2) On sales amounting to eighty-five cents (85¢) to and including one dollars eighteen cents (\$1.18) a tax of two cents (\$0.02).

(3) On sales amounting to one dollar nineteen cents (\$1.19) to and including one dollar eighty-four cents (\$1.84) a tax of three cents (\$0.03).

(4) On sales amounting to one dollar eight-five cents (\$1.85) to and including two dollars eighteen cents (\$2.18) a tax of four cents (\$0.04).

(5) On sales amounting to two dollars nineteen cents (\$2.19) to and including two dollars eighty-four cents (\$2.84) a tax of five cents (\$0.05).

(6) And on all higher sales, one cent (\$0.01) shall be added in each bracket of fifty cents (50¢) or portion thereof of additional selling price."

3. That Section 24-63 of Chapter 24 of the Code of Ordinances of the City of Grand Junction be repealed and re-enacted to read as follows:

"Section 24-63. Use Tax Levied; Amount.

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 August 1, 1964. 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 nineteen cents (19¢) to and including eighty-four cents (84¢) a tax of one cent (\$0.01).

(2) On storage or acquisition charges or costs from eighty-five cents (85¢) to and including one dollar eighteen cents (\$1.18) a tax of two cents (\$0.02).

(3) On storage or acquisition charges or costs from one dollars nineteen cents (\$1.19) to and including one dollar eighty-four cents (\$1.84) a tax of three cents (\$0.03).

(4) On storage or acquisition charges or costs from one dollars eighty-five cents (\$1.85) to and including two dollars eighteen cents (\$2.18) a tax of four cents (\$0.04).

(5) On storage or acquisition charges or costs from two dollars nineteen cents (\$2.19) to and including two dollars eighty-four cents (\$2.84) a tax of five cents (\$0.05).

(6) On all higher storage or acquisition charges or costs, one

cent shall be added in each bracket of fifty cents (50¢) or portion thereof of such higher charges or costs."

4. That Section 24-106 of Chapter 24 of the Code of Ordinances of the City of Grand Junction be repealed and re-enacted to read as follows:

"Section 24-106. Ear-Marked Revenues.

Fifty per cent (50%) of derived revenues shall be used for general municipal government including capital improvements and the amortization of bonds of the city issued for such purposes. One-fourth of the revenues, as may be needed, shall be used in the utilities department of the city for operation, maintenance and expansion of the systems and present or future debt service to provide revenues to the systems sufficient to meet bond covenants or expenses for such operation, maintenance and expansion not met by the charges for use of the utilities or other revenues. Any portion of said one-fourth of the revenue not from time to time ear-marked for the purposes stated shall revert to the general fund of the city for the given year only, subject to annual appropriation by the city council."

5. That Section 24-110 of Chapter 24 of the Code of Ordinances of the City of Grand Junction be amended to read as follows:

"Section 24-110. Open of Remitting two thirds State 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 two-thirds 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. Such remittances shall be in lieu of the monthly remittances required by section 24-53; and all the provisions of this Chapter applicable to the monthly remittances under section 24-54 shall be applicable to the optional remittances permitted by this section."

6. This Ordinance shall take effect on January 1, 1976.

PASSED and ADOPTED this 5th day of November, 1975.

Lawrence L. Kozisek

President of the Council

Attest:

Neva B. Lockhart

City Clerk

I HEREBY CERTIFY that the foregoing ordinance, being Ordinance No.

1586, 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 1st day of October, 1975, 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 6th day of November, 1975.

Neva B. Lockhart

Neva B. Lockhart
City Clerk

Published: November 7, 1975