

ORDINANCE NO. 1589

AN ORDINANCE PROVIDING FOR THE PAYMENT OF FOOD SALES TAX REBATE.

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

That Chapter 24 of the Code of Ordinances of the City of Grand Junction is amended by the addition thereto of an Article IV which shall read as follows:

ARTICLE IV - FOOD SALES TAX REBATE

Section 24-120. Resident Defined.

For the purpose of this Article, "resident" shall mean a person who has resided within the City of Grand Junction for the entire calendar year for which the rebate is sought.

Section 24-121. Rebate and Application Therefor.

Any resident, as herein defined, over the age of 18 years, may, not later than February 15, 1977, for the calendar year 1976, and not later than February 15th of each year thereafter for the preceding calendar year, and so long as this Article shall be in effect, apply, upon such forms as are provided by the Director of Finance, for an annual food sales tax rebate from the City of Grand Junction in the amount of \$5.00 for himself, and, in addition, for every person who is a member of his household and who was a resident of the City of Grand Junction as required, and for whom he is entitled to claim a personal exemption under and pursuant to the Federal income tax laws. Any resident, as defined of the City, who is under the age of 18 years and is emancipated, may apply for a refund.

Section 24-122. Review of Application.

The application shall be reviewed or examined by the Director of Finance, or his agent, and if he is satisfied that the information provided therein entitles the applicant to a food tax refund, either in the amount claimed or in any amount determined by the Director of Finance, the refund shall be paid.

Section 24-123. Duplicate Claims.

No person who may be claimed as a personal exemption on another resident's application for refund shall be entitled to an additional food tax refund. If a food tax refund is claimed on more than one application for the same person, the Director of Finance is authorized to determine the person entitled to claim the refund provided for in this section.

Section 24-124. Source of Funds.

The food sales tax rebate allowed by this Article shall be a refund from such funds as the City Council may from time to time direct.

Section 24-125. Penalty.

Any person providing false statements in an attempt to obtain or in obtaining a rebate hereunder or violating any of the provisions of this Article shall be guilty of a misdemeanor and punished according to the general penalty provided in this Code of Ordinances.

Section 24-126. Effective Date.

This Ordinance shall apply to retail sales occurring on and after 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. 1589, 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 22nd 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