

ORDINANCE NO. 2017

AN ORDINANCE AMENDING THE CITY SALES AND USE TAX ORDINANCE AND DECLARING AN EMERGENCY.

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

1. That Chapter 24 of the Code of Ordinances of the City of Grand Junction be amended in the following particulars:

A. By the addition of a Section 16.1, reading as follows:

16.1 "Food" means food which is advertised or marketed for human consumption and is sold in the same form, condition, quantities and packaging as is commonly sold by grocers. The term includes cereals and cereal products; milk and milk products; meats and meat products; fish and fish products; eggs and eggs products; vegetables and vegetable products; fruits and fruit products; sugars, sugar products and sugar substitutes; coffees and coffee substitutes, teas, cocoa and cocoa products; spices, condiments, salt and oleomargarine. The term does not include food or drink served or furnished as described in Section 52-8; chewing gum; spirituous, malt or vinous liquors; cocktail mixes, proprietary medicines; nostrums; lozenges, tonics, vitamins and other dietary supplements; water, mineral water and carbonated water marketed in containers; ice; pet foods; food or drink furnished, prepared or served for consumption at tables, chairs, or counters, or from trays, glasses, dishes or other tableware provided by the retailer; prepared food or drink sold by retailers who regularly sell for consumption on or near the premises of the retailer even though such food or drink is sold on a "taken out" or "to go" order and is bagged, packages or wrapped and taken from the premises of the retailer; and food or drink vended by or through machines on behalf of a vendor.

B. By the repeal and reenactment of subsection 52-5 to read as follows:

5. Effective January 1, 1982, for gas and electric service, whether furnished by municipal, public or private corporations or enterprises, for gas and electricity furnished and sold for commercial consumption and not for resale, upon steam when consumed or used by the purchaser and not resold in original form whether furnished or sold by municipal, public or private corporations or enterprises. This paragraph is repealed July 1, 1982.

C. By the repeal and reenactment of subsection 52-6 to read as follows:

6. Effective July 1, 1982, for gas and electric service, whether furnished by municipal, public or private corporations or enterprises, for gas and electricity furnished and sold for domestic and commercial consumption and not for resale, upon steam

when consumed or used by the purchaser and not resold in original form whether furnished or sold by municipal, public or private corporations or enterprises.

D. By addition of a subsection 8 to Section 52, reading as follows:

8. Upon the amount paid for food or drink served or furnished in or by restaurants, cafes, lunch counters, cafeterias, hotels, drugstores, social clubs, nightclubs, cabarets, resorts, snack bars, caterers, carryout shops and other like places of business at which prepared food or drink is regularly sold, including sales from pushcarts, motor vehicles and other mobile facilities. Cover charges shall be included as part of the amount paid for such food or drink. However, meals, provided to employees of the places mentioned in this paragraph, at no charge or at a reduced charge, and which are considered as part of their salary, wages or income shall be exempt from taxation under the provisions of this section.

E. By the addition to Section 53 of a subsection 18 reading as follows:

18. Effective January 1, 1982, to the storage, use or consumption of electricity, coal, wood, gas, fuel oil or coke sold, but not for resale, to any occupant of a residence, whether owned, leased or rented by the occupant, for the purpose of operating fixtures or appliances which provide light, heat or power for the residence. For the purposes of this paragraph, "gas" includes natural, manufactured and liquefied petroleum gas. This paragraph is repealed July 1, 1982.

F. By addition of a subsection 17 to Section 53, reading as follows:

17. Commencing January 1, 1982, all sales of food.

G. By addition of a subsection 12 to Section 64, reading as follows:

12. Effective January 1, 1982, to the storage use or consumption of food as defined in Section 16.1.

H. By the addition to Section 64 of a subsection 13 reading as follows:

13. Effective January 1, 1982, all sales and purchases of electricity, coal, wood, gas, fuel oil or coke sold, but not for resale, to occupants or residences, whether owned, leased or rented by said occupants, for the purpose of operating residential fixtures and appliances which provide light, heat and power for such residences. For the purposes of this subparagraph, "gas" includes natural, manufactured and liquefied petroleum gas. This subparagraph is repealed July 1, 1982.

2. This ordinance is necessary for the immediate preservation of the public peace, health and safety and shall become effective upon its passage.

PASSED and ADOPTED this 18th day of November, 1981.

Louis R. Brach

President of the Council

Attest:

Neva B. Lockhart, CMC

City Clerk

I HEREBY CERTIFY that the foregoing emergency ordinance, entitled AN ORDINANCE AMENDING THE CITY SALES AND USE TAX ORDINANCE AND DECLARING AN EMERGENCY, was introduced, read, passed and adopted as an emergency ordinance, numbered 2017, and ordered published by the unanimous vote of the members of the City Council of the City of Grand Junction at a regular meeting of said Council held on the 18th day of November, 1981.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official Seal of said City this 19th day of November, 1981.

Neva B. Lockhart

Neva B. Lockhart, CMC
City Clerk

Published: November 6, 1981

Published: November 20, 1981

Effective: November 18, 1981