

ORDINANCE NO. 2130

AN ORDINANCE REDUCING THE PERCENTAGE RETAINED BY THE RETAILER FOR COLLECTING THE CITY SALES TAX.

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

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

Sec. 24-54. Retailers 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 percent (2%) of such sales to said finance director or his authorized agent, less THREE AND ONE/THIRD percent (3-1/3%) 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.

PASSED and ADOPTED this 1st day of June, 1983.

Gary Lucero

President of the Council

Attest:

Theresa F. Martinez

Deputy City Clerk

I HEREBY CERTIFY that the foregoing ordinance, being Ordinance No. 2130, 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 18th day of May, 1983, 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 2nd day of June, 1983.

Theresa F. Martinez

Deputy City Clerk

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Effective: July 3, 1983