

ORDINANCE NO. 2243

AN ORDINANCE PROVIDING AN AMNESTY FOR DEFICIENT SALES AND USE TAXPAYERS

WHEREAS, the General Assembly of the State of Colorado, in 1985, adopted House Bill No. 1188, providing for the establishment of a tax amnesty program during the State's fiscal year 1985-1986; and

WHEREAS, the City Council believes that program will be aided and the City may also benefit if the City provides amnesty in applicable areas;

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

1. The Finance Director of the City shall conduct a program of amnesty for taxpayers liable for the payment of the sales and use taxes for which returns or reports were required to be filed before January 1, 1985.

2. Subject to the provisions of section 1 of this Ordinance, the program shall permit any taxpayer liable for payment of the taxes specified in section 1 of this Ordinance to pay the full amount of such taxes for which he has liability, including any interest due, without the imposition of any fine or other civil or criminal penalty otherwise provided by law. Failure to pay the full amount of such taxes or willful fraud in filing under the terms of the amnesty program subject a taxpayer to imposition of such civil or criminal penalty or both.

3. No taxpayer liable for the payment of any of the taxes specified in section 1 of this Ordinance shall be permitted to satisfy such liability through the tax amnesty program pursuant to section 2 of this Ordinance if, before such program takes effect, a notice of deficiency for such liability has been mailed to such taxpayer.

4. The taxpayer amnesty program provided by this Ordinance shall be conducted until January 16, 1986.

5. The Finance Director shall promulgate necessary rules and regulations for the conduct of the taxpayer amnesty program.

6. The advertising and publicity campaign concerning this program shall include sufficient notice to potential participants that all information obtained may be shared with the United States internal revenue service or the State of Colorado.

PASSED and ADOPTED this 2nd day of October, 1985

Raymond G. Phipps

President of the Council

Attest:

Neva B. Lockhart, CMC

City Clerk

I HEREBY CERTIFY that the foregoing ordinance, being Ordinance No. 2243, 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 September 1985, 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 3rd day of October, 1985.

Neva B. Lockhart

Neva B. Lockhart, CMC
City Clerk

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Effective: November 3, 1985