

ORDINANCE NO. 2416

AMENDING CHAPTER 24 OF THE CODE OF ORDINANCES, SALES AND USE TAX,  
BY EXEMPTING OCCASIONAL YARD SALES AND BAZAARS

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

Chapter 24 of the Code of Ordinances of the City of Grand Junction is hereby amended by the addition of a new section numbered 24-53.1 which shall read as follows:

"1. Notwithstanding any other provision in this Chapter 24 to the contrary, a person may sell at retail without obtaining a license and without collecting the tax otherwise required by this chapter but only if all of the following conditions are met:

(a) such person is a natural person who resides on the real estate on which the retail sale occurs; or such person is an organization which meets the definitions set forth in the Internal Revenue Code Section 501(c)(3), and the retail sale occurs on the real estate owned or leased (with a term of not less than 30 days) by such organization; and

(b) the retail sales allowed by this section do not occur on more than 4 calendar days, whether consecutive or not, in any calendar year; and

(c) the total purchase price of sales shall not exceed five thousand dollars (\$5,000.00) in any calendar year; and

(d) such person is not authorized to operate a home occupation, pursuant to Section 5-1-9 of the Zoning and Development Code, from or out of the residence at which the retail sale occurs, e.g. a person who is allowed to operate a home occupation at such person's residence is not exempt pursuant to this section."

PASSED and ADOPTED this 4th day of January, 1989.

John W. Bennett

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President of the Council

Attest:

Neva B. Lockhart, CMC

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City Clerk

I HEREBY CERTIFY that the foregoing ordinance, being Ordinance No. 2416, 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 21st day of December, 1988, 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 5th day of January, 1989.

Neva B. Lockhart

Neva B. Lockhart, CMC  
City Clerk

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Effective: February 7, 1989