

ORDINANCE No. 2810

**AN ORDINANCE AMENDING CHAPTER 34 OF THE CODE OF ORDINANCES ALSO
KNOWN AS THE CITY OF GRAND JUNCTION CITY RETAIL SALES AND USE TAX
ORDINANCE**

RECITAL

The City Council intends to encourage and foster the development and re-location of manufacturing industries within the City limits of Grand Junction.

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

Section 34-108 "Exemptions from Use Tax" of the Code of Ordinances , is amended by the addition of two new subsections (6) and (7) which shall read as follows: "(6) Manufacturing Equipment" and "(7) Tangible personal property used and consumed exclusively and directly in the manufacturing process when such tangible personal property **does not** become a necessary and recognizable ingredient, component and constituent part of the finished product."

[Note: The term manufacturing equipment is already defined in the City Sales and Use Tax Ordinance Section 34-102, to mean machinery or machine tools used directly and exclusively in manufacturing by a person engaged in manufacturing, compounding for sale, profit, or use, any article, substance or commodity.]

INTRODUCED this 1st day of February 1995.

PASSED and ADOPTED this 15th of February, 1995.

/s/ R.T. Mantlo

President of the Council

/s/ Stephanie Nye
City Clerk