

**ORDINANCE NO. 4575**

**AN ORDINANCE AMENDING TITLE 3, SECTION 3.12, SALES AND USE TAX, OF THE GRAND JUNCTION MUNICIPAL CODE CONCERNING SALES AND USE TAX EXEMPTIONS FOR THE SALE AND USE OF MAGAZINES SOLD BY SUBSCRIPTION PRODUCED AND DISTRIBUTED IN COLORADO**

RECITALS:

This ordinance creates an exemption from the application of sales and use tax to magazines produced and distributed in Colorado.

The City Council is committed to a fair and responsible tax code. The City Council is also committed to the principles of economic development and local prosperity. Part of that commitment is the recognition that tax policy is an effective way to sustain and grow our local economy and that from time to time that adjustments must be made to it for the betterment of the community. The City Council finds that this ordinance is consistent with those purposes and is protective of the City's health and general welfare.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GRAND JUNCTION: (Additions are shown in ALL CAPS)

That Section 3.12.070 of the Grand Junction Municipal Code is amended by adding the as following to 3.12.070 Exemptions from sales tax:

(OO) THE SALE, STORAGE AND USE OF MAGAZINES SOLD BY SUBSCRIPTION AND PRODUCED AND DISTRIBUTED IN COLORADO.

That Section 3.12.080 of the Grand Junction Municipal Code is amended by adding the following to 3.12.080 Exemptions from use tax

(I) THE SALE, STORAGE AND USE OF MAGAZINES PRODUCED AND DISTRIBUTED IN COLORADO.

That Section 3.12.020 of the Grand Junction Municipal Code is amended by adding the following to 3.12.020 Definitions.

**MAGAZINE** INCLUDES PRINT AND ELECTRONIC VERSIONS OF PUBLICATIONS THAT APPEAR AT STATED INTERVALS AT LEAST FOUR TIMES PER YEAR, AND CONTAINS NEWS OR INFORMATION OF GENERAL INTEREST TO THE PUBLIC OR TO SOME PARTICULAR ORGANIZATION OR GROUP OF PEOPLE.

MAGAZINE DOES NOT INCLUDE BOOKS PUBLISHED OR ISSUED AT STATED INTERVALS, ADVERTISING PAMPHLETS, CIRCULARS, FLIERS, GUIDES OR HANDBOOKS, CATALOGS, PROGRAMS, SCORECARDS, MAPS, REAL ESTATE BROKERS' LISTINGS, PRICE OR ORDER BOOKS, PRINTED SALES MESSAGES, SHOPPING GUIDES, CORPORATE REPORTS ISSUED TO STOCKHOLDERS, MEDIA ADVERTISING OR DIRECT MAIL ADVERTISING SERVICES.

MAGAZINES THAT SELL FOR MORE THAN THE ORIGINAL SELLING PRICE ARE CONSIDERED COLLECTIBLE ITEMS AND ARE SUBJECT TO SALES TAX. FOR EXAMPLE, A FIRST EDITION OF A COMIC BOOK, SOLD FOR MORE THAN THE ORIGINAL PRICE, WOULD BE SUBJECT TO SALES TAX AS A COLLECTIBLE.


**Sunset Clause.** Within sixty days of the third anniversary of the adoption of this ordinance the City Council shall consider the effectiveness of the ordinance at achieving its stated purposes. Without further action by the City Council, the terms and provisions of this ordinance shall expire on the third anniversary of the effective date hereof.

Introduced on first reading this 20<sup>th</sup> day of March 2013 and ordered published in pamphlet form.

Passed and adopted on second reading this 3<sup>rd</sup> day of April 2013 and ordered published in pamphlet form.

  
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President of the Council

ATTEST:

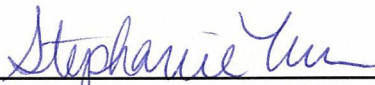
  
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City Clerk



I HEREBY CERTIFY THAT the foregoing Ordinance, being Ordinance No. 4575 was introduced by the City Council of the City of Grand Junction, Colorado at a regular meeting of said body held on the 20<sup>th</sup> day of March, 2013 and that the same was published in The Daily Sentinel, a newspaper published and in general circulation in said City, in pamphlet form, at least ten days before its final passage.

I FURTHER CERTIFY THAT a Public Hearing was held on the 3<sup>rd</sup> day of April, 2013, at which Ordinance No. 4575 was read, considered, adopted and ordered published in pamphlet form by the Grand Junction City Council.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of said City this 11<sup>th</sup> day of April 2013.

  
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Stephanie Tuin, MMC  
City Clerk

Published: March 22, 2013  
Published: April 5, 2013  
Effective: May 5, 2013

