

**ORDINANCE NO. 4576**

**AN ORDINANCE AMENDING TITLE 3, SECTION 3.12, SALES AND USE TAX, OF THE GRAND JUNCTION MUNICIPAL CODE CONCERNING SALES TAX EXEMPTION FOR SALES MADE BY SCHOOLS, SCHOOL ACTIVITY BOOSTER ORGANIZATIONS, AND STUDENT CLASSES OR ORGANIZATIONS**

RECITALS:

This ordinance creates an exemption from the application of sales tax to sales made by schools, school activity booster organizations, and student classes or organizations from sales tax.

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, including in certain circumstances conforming the City tax code with that of the State to meet specific demands. 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 following to 3.12.070 Exemptions from sales tax:

**(QQ) SALES MADE BY SCHOOLS, SCHOOL ACTIVITY BOOSTER ORGANIZATIONS, AND STUDENT CLASSES OR ORGANIZATIONS IF ALL PROCEEDS OF THE SALE ARE FOR THE BENEFIT OF A SCHOOL OR SCHOOL-APPROVED STUDENT ORGANIZATION.**

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

**SCHOOL FOR THE PURPOSES OF 3.12.030 (QQ) INCLUDES BOTH PUBLIC AND PRIVATE SCHOOLS FOR STUDENTS IN KINDERGARTEN THROUGH TWELFTH GRADE OR ANY PORTION OF THOSE SCHOOL GRADES. PRESCHOOLS, TRADE SCHOOLS, AND POST-SECONDARY SCHOOLS ARE NOT ELIGIBLE FOR THIS EXEMPTION.**

**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. 4576 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. 4576 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 10<sup>th</sup> day of April 2013.

*Stephanie Tuin*

Stephanie Tuin, MMC  
City Clerk

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

