

ORDINANCE NO. 201

AN ORDINANCE INSTITUTING A SALES TAX FOR THE CITY OF CREEDE,
COLORADO, A TOWN.

BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE CITY OF CREEDE,
COLORADO, A TOWN:

Section 1. Short Title: This Ordinance shall be commonly
and legally known as the City of Creede Sales Tax Ordinance.

Section 2. Purposes: The purpose of this Ordinance is to
impose a sales tax on the sale of tangible personal property at
retail or the furnishing of certain taxable services as provided
in 1973 C.R.S. 39-26-104, as amended, and its successors, upon
every retailer in the City of Creede, Colorado, a Town.

Section 3. Definitions: For the purpose of this Ordinance
the definitions of words herein contained shall be as defined in
Section 102, Article 26, Chapter 39, C.R.S. 1973, as amended and
its successors, and said definitions are incorporated herein by
this reference.

Section 4. Licenses:

(1) It shall be unlawful for any person to engage
in the business of selling tangible personal prop-
erty and to furnish certain taxable services as
above-described, without first having obtained a
license therefor, after the effective date of this
Ordinance. Said License shall be granted and
issued by the City Clerk at no charge, and shall be
in force and effect until the 31st day of December
of the year in which it is issued, unless sooner
revoked. Such Licenses shall be granted and renewed
only upon application, stating the name and address
of the person desiring such License, the name of
such business and location, and such other facts as
the City Clerk may desire.

(2) It shall be the duty of each licensee on or
before January 1 of each year during which this
Ordinance remains in effect to obtain a renewal
thereof, if the licensee remains in the retail
business and liable to account for the tax herein
provided, but nothing herein contained shall be
construed to empower the City Clerk to refuse such
renewal except revocation for cause of licensee's
prior license.

(3) Nothing herein contained shall be construed
to pre-empt those provisions of the Charter of the
City of Creede, Colorado, A Town, contemplating the
issuance of special licenses and license provisions.

(4) Any person engaged in the business of selling
tangible personal property at retail in the City
without having secured a license therefor, except as
specifically provided herein, shall be guilty of a
violation of this Ordinance.

(5) Each license shall be numbered and shall show the name, residence, place and character of business of the licensee, and shall be posted in a conspicuous place in the place of business for which it is issued. No license shall be transferrable, except by filing with the City Clerk an application for transfer. In case the licensee sells the business, the then existing license shall become void and a new license issued by the City Clerk for the location of the business, upon the filing of an application for license by the new owner. The Board of Trustees of the City of Creede, Colorado, A Town, has the power, at any time, upon violation of any holder of a license as provided for in this Chapter or any of the regulations, lawfully prescribed hereunder by the Mayor of the City of Creede, Colorado, A Town, or for violation of any provisions of this Article or State Statute, to suspend or revoke any such license at hearing had before the Board of Trustees of the City of Creede, Colorado, A Town. Any device or method employed by holder of a license to evade the payment of the tax provided for by this Chapter shall be sufficient cause for suspension or revocation.

(6) No license shall be required for any person engaged exclusively in the business of selling commodities which are exempt from taxation under this Ordinance.

Section 5. General Provisions:

(1) For the purpose of this Ordinance, all retail sales shall be considered consummated at the place of business of the retailer, unless the tangible personal property sold is delivered by the retailer or his agent to a destination outside the City limits of the City of Creede, Colorado, A Town, or to a Common Carrier for delivery to a destination outside the limits of said City.

(2) The gross receipts from sales shall include delivery charges, when such charges are subject to the State Sales and Use Tax imposed by Article 26 of Title 39, C.R.S. 1973, as amended, and its successors, regardless of the place to which delivery is made.

(3) The imposition of the tax on individual sales shall be in accordance with the schedule set forth in the rules and regulations promulgated by the Department of Revenue of the State of Colorado, or other separate Ordinances of the City of Creede, Colorado, A Town. Any rebate hereunder shall be by separate Ordinance of the Board of Trustees of the City of Creede, Colorado, A Town.

(4) In the event the retailer has no permanent place of business in the City of Creede, Colorado, A Town, or more than one place of business, the place or places at which the retail sales are consummated

for the purpose of this Sales Tax shall be determined by the provisions of Article 26 of Title 39, C.R.S. 1973, as amended, and its successors, and by the rules and regulations promulgated by the Department of Revenue of the State of Colorado.

(5) The amount subject to tax under this Ordinance shall not include the State Sales and Use Tax imposed by Article 26 of Title 39, C.R.S. 1973, as amended, and its successors.

(6) The tangible personal property and services taxable pursuant to this Article shall be the same as the tangible personal property and services taxable pursuant to Section 39,- 26- 104, C.R.S. 1973, as amended, and its successors, and subject to the same exemptions as those specified in in Section 39 - 26 - 114, C.R.S. 1973, as amended, and its successors.

(7) All sales of personal property on which a specific ownership tax has been paid or is payable shall be exempt from this Sales Tax, when such sales meet both of the following conditions:

A. The purchaser is a non-resident of or has his principal place of business outside of the local taxing entity; and

B. Such personal property is registered or required to be registered outside the limits of the local taxing entity under the laws of this State.

(8) The collection, administration, and enforcement of this Sales Tax shall be performed by the Executive Director of the Department of Revenue of the State of Colorado, in the same manner as the collection, administration and enforcement of the Colorado State Sales Tax. The provisions of Article 26 of Chapter 39, C.R.S. 1973, as amended, and its successors shall govern the collection, administration and enforcement of sales taxes authorized under this ordinance.

(9) All provisions of Article 26, Chapter 39, C.R. S. 1973, as amended, and its successors, concerning liability for tax, rules and regulations, tax on motor vehicles, exemptions, interest on deficiencies, investigation, records of sales, tax liens, recovery of taxes, penalty and interest, decisions of director, notices and other provisions pertinent to the collection, enforcement and incidence of said tax by the City of Creede, Colorado, A Town, are

incorporated herein by reference and made applicable to the provisions of this Ordinance, unless specifically otherwise herein provided.

(10) Vendor's fee: The vendor shall be entitled as collecting agent of the City to withhold a collection fee in the amount of 3 and 1/3% on the total amount due by the vendor to the City each month. If the vendor is delinquent in the payment of the amount due by vendor to the City, such vendor shall not be entitled to the collection fee for each such month that the vendor is or remains delinquent.

(11) Penalty for Violations: Any person violating any provisions or failing to comply with the mandatorial requirements of this Ordinance, shall be deemed guilty of a misdemeanor and upon conviction shall be punished by a fine of not more than \$300.00, or by imprisonment not to exceed 90 days or by both such fine and imprisonment. Nothing herein contained in this sub-section shall be deemed to pre-empt the right of the State of Colorado, in the alternative, to prosecute such violators under the provisions of Article 26, Chapter 39, C.R.S. 1973, as amended, and its successors.

Section 6. Schedule of Sales Tax:

(1) There is hereby imposed on all sales of tangible personal property at retail and the furnishing of certain taxable services, as previously defined, a tax equal to 1 per cent of the gross receipts of said sales.

Section 7. This Ordinance shall take effect on the 1st day of July, 1976, subject only to the following:

(1) That this Ordinance is passed on first and second reading in accordance with the City Charter of the City of Creede, Colorado, A Town.

(2) That this Ordinance is duly published by posting for a period of at least thirty (30) days.

(3) That a majority of the qualified electors of the City of Creede, Colorado, A Town, approve this Ordinance, this Ordinance to be submitted to the qualified electors of the City of Creede, Colorado, A Town, at the regular municipal election to be held on the 6th day of April, 1976. Such proposals shall be submitted to the voters on the regular ballot of such election as aforestated, in the following form:

Shall the City of Creede,
Colorado, A Town, impose on all
sales of tangible personal property
at retail and the furnishing of
certain taxable services as defined

in Article 26 of Chapter 39, C.R.S. 1973, as amended, and its successors, and as is more fully set forth in Ordinance No. 201 of the City of Creede, Colorado, A Town, a tax equal to -1- per cent of the gross receipts of said sales?

Yes No

Such election shall be conducted in the manner provided in the "Colorado Municipal Election Code 1965".

Section 8. Severability of Parts of Ordinance:

(1) If any section, sub-section, sentence, clause, phrase, or portion of this Ordinance is for any reason held invalid or unconstitutional by any Court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holdings shall not effect the validity of the remaining portions hereof. The Board of Trustees hereby declares that it would have adopted this Ordinance and each section, sub-section, sentence, clause, phrase, part or portion thereof, irrespective of the fact that any one or more of the sections, sub-sections, clauses, phrases, parts or portions maybe declared invalid or unconstitutional.

INTRODUCED, read in full, adopted, approved, and signed this 2 day of February, A.D. 1976.

[Signature]
Mayor

Attest:

[Signature]
City Clerk
Seal

Passed First reading this 5th day of January, 1976.

[Signature]
City Clerk

Passed upon second and final reading this 2 day of February, 1976.

[Signature]
City Clerk