

CITY OF WHEAT RIDGE, COLORADO
INTRODUCED BY COUNCIL MEMBER DURAN
Council Bill No. 9
Ordinance No. 1597

Series 2016

**AN ORDINANCE AMENDING THE WHEAT RIDGE CODE OF LAWS PERTAINING
TO INTEREST ON DELINQUENT TAXES, EXEMPTION OF FUNDRAISING SALES,
AND LICENSING REQUIREMENTS FOR EVENTS**

WHEREAS, the City of Wheat Ridge is a home rule municipality having all powers conferred by Article XX of the Colorado Constitution; and

WHEREAS, in the exercise of this authority, the Council has previously adopted Chapter 22 of the Code of Laws concerning taxation, and Chapter 11 concerning licensing; and

WHEREAS, Chapter 11 and 22 are interrelated and both are administered by the City Tax Division; and

WHEREAS, the City Treasurer has recommended approval of certain amendments to the Code concerning interest charges on delinquent taxes, and certain tax exemptions and licensing requirements; and

WHEREAS, having conducted research, the Council is of the opinion that the amendments are in order.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WHEAT RIDGE, COLORADO:

Section 1. Section 22-43, subsections (h) and (i) of the Code of Laws are amended to read:

22-43(h) *Assessment of interest.* Interest shall be assessed at the rate of one (1) percent per month. Interest shall be calculated for each month from the due date that a deficiency remains unpaid, up to a maximum of eighteen (18) months, for a maximum total accumulated interest of eighteen (18) percent.

22-43(i) *Treasurer may waive penalty and interest.* For good cause shown, the treasurer in his discretion is authorized to waive all or any portion of any penalty and/or a portion of interest assessed in this chapter, provided, however, at least 6% interest, if owing, must be assessed and may not be waived.

Section 2. Section 22-58, subsections (a)(2) and (a)(28) of the Code of Laws are amended to read:

22-58(a)(2) All direct sales to charitable or nonprofit organizations, as defined in section 22-21, in the conduct of their regular religious, charitable, and

eleemosynary functions and activities provided that the charitable organization has obtained an exempt institution license pursuant to chapter 11 article I; provided further, however, that building materials and supplies shall be subject to use tax as provided in section 22-68 hereof.

22-58(a)(28) Sales by a charitable or nonprofit organization, provided that such sales take place for no more than twelve (12) days per calendar year and total no more than \$5,000 per transaction and \$25,000 aggregate per calendar year; and provided that the sale of taxable goods or services is not the principal use of any premises from or at which sales are made if such premises are owned, lease, or otherwise controlled by the charitable or nonprofit organization.

- i.) Sales by a charitable or nonprofit organization at premises owned, leased, or otherwise controlled by the charitable or nonprofit organization and that are the principal use of such location are not exempt, regardless that the items sold may have been acquired by gift or donation.

Section 3. Section 11-226, subsections (a),(b),(c) and (t) of the Code of Laws are amended to read:

11-226 (a)*Engaging in business.* It shall be unlawful for any nonresident vendor to engage in business in the city without first having obtained a license in accordance with section 11-23, except when the vendor's only activity consists of participating in a City-sponsored event.

11-226(b)*Engaging in peddling or soliciting.* It shall be unlawful for any person to engage in the business of a peddler or solicitor within the city limits of Wheat Ridge without first obtaining a license as provided herein.

- (1) Charitable or nonprofit organizations having a location for which a City exempt organization license was obtained shall be exempt from licensing to conduct sales as provided by (proposed) section 22-58(a)(28).
- (2) Charitable or nonprofit organizations that do not possess a City license but conduct sales at a special event through the Parks and Recreation Department and subject to the restrictions of (proposed) section 22-58(a)(28) shall be exempt from licensing.

11-226 (c) Any nonresident vendor engaged in business in the city shall have the same tax liability and responsibility for reporting and collecting the city tax on sales or charges for admissions to city residents as a resident vendor has with respect to sales tax pursuant to this chapter.

- (1) A return reporting and remitting sales or admissions tax net of any deposit paid to the City shall be due 20 days after the end of the month in which the sales period ends.
- (2) A deposit paid under section 11-226(t)(1) shall be forfeited if the required sales tax return is not filed within 90 days of the last day of the month of the sales period.

11-226(t) *License and required fees for solicitors and peddlers.* All fees for solicitors and peddlers must be paid with cash, certified check, credit card, or money order as follows:

- (1) The sales and/or admissions tax deposit, to be applied against sales tax collections, according to the following schedule:
 - i.) Non-resident vendors not exempted from licensing by the provisions of this section: \$100.00.
 - ii.) Non-resident vendors who sell products at City-sponsored events are exempted when the event lasts a day or less.
 - iii.) Non-resident vendors who sell products at City-sponsored events when the event lasts more than one day: \$50.00.
 - iv.) Charitable and nonprofit organizations exempted from licensing by the provisions of this section: \$0.
- (2) The application fee as set forth in section 11-29.
- (3) The general business license fee as set forth in section 11-29.
- (4) The site cleanup deposit set forth in subsection (q) of this section. Such fee shall be refundable upon issuance of a certificate of site cleanup by code enforcement or city zoning officials.

Section 4. Effective Date. This Ordinance shall take effect fifteen (15) days after final publication, as provided by Section 5.11 of the Charter.

INTRODUCED, READ, AND ADOPTED on first reading by a vote of 6 to 1 on this 23rd day of May, 2016, ordered published in full in a newspaper of general circulation in the City of Wheat Ridge, and Public Hearing and consideration on final passage set for June 13, 2016 at 7:00 p.m., in the Council Chambers, 7500 West 29th Avenue, Wheat Ridge, Colorado.


READ, ADOPTED AND ORDERED PUBLISHED on second and final reading by a vote of 7 to 0, this 13th day of June, 2016.

SIGNED by the Mayor on this 13th day of June, 2016.



Joyce Jay, Mayor

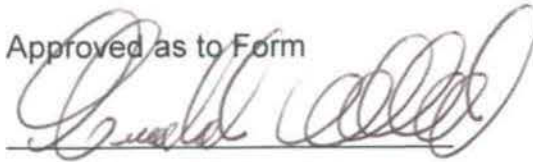
ATTEST:



Janelle Shaver, City Clerk



Approved as to Form

A handwritten signature in black ink, appearing to read "Gerald Dahl", written over a horizontal line.

Gerald E. Dahl, City Attorney

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