

CITY OF WHEAT RIDGE, COLORADO
INTRODUCED BY COUNCIL MEMBER SANG
Council Bill No. 18
Ordinance No. 1444

Series 2009

TITLE: AN ORDINANCE AMENDING CHAPTER 22, ARTICLE I OF THE WHEAT RIDGE CODE OF LAWS CONCERNING THE REQUIREMENT OF A LICENSE TO COLLECT SALES AND/OR USE TAX.

WHEREAS, the City Council ("Council") of the City of Wheat Ridge, Colorado ("City") has previously enacted Chapter 22, Article I of the Code of Laws of the City of Wheat Ridge ("Code") concerning sales and use tax and collection of the same; and

WHEREAS, Chapter 11, Section 11-22 requires a business license to conduct business in the City; however, Chapter 22 does not explicitly require a license to collect sales and/or use tax in the City; and

WHEREAS, Section 22-21 defines "License" to mean, "A city sales and use tax license and/or general business license"; and

WHEREAS, the Council desires to clarify Chapter 22 with the addition of a new Section 22-20, previously reserved, which shall require a license in order to collect sales and/or use tax pursuant to Chapter 22.

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

Section 1. Chapter 22, Article I, Section 22-20 of the Code of Laws of the City of Wheat Ridge, previously reserved, is hereby titled, "License required to collect tax." Section 22-20 shall read as follows:

(a) A license, as defined in Sec. 22-21 of this Article I, shall be required to collect sales tax pursuant to Sec. 22-56 and/or use tax pursuant to Sec. 22-66. It shall be a violation of this Chapter to collect sales and/or use tax without having obtained the appropriate license.

(b) Such license shall be in addition to any other applicable license required pursuant to this Code.

Section 2. Severability, Conflicting Ordinances Repealed. If any section, subsection or clause of this Ordinance shall be deemed to be unconstitutional or otherwise invalid, the validity of the remaining sections, subsections and clauses shall


not be affected thereby. All other ordinances or parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed.

Section 3. 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 8 to 0 on this 13th day of July, 2009, 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 **Monday, July 27, 2009** 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 6 to 2, this 3rd day of August, 2009.

SIGNED by the Mayor on this 3rd day of August, 2009.



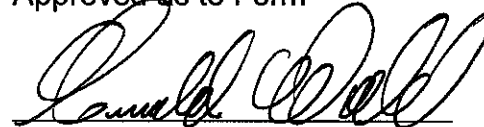
Jerry DiTullio, Mayor

ATTEST:



Michael Snow, City Clerk

Approved as to Form



Gerald E. Dahl, City Attorney

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Wheat Ridge Transcript
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