

SPONSORED BY: MAYOR DOWNING

COUNCILMAN'S BILL

ORDINANCE NO.

No. CB-1736
Series of 2011

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A BILL FOR AN ORDINANCE AMENDING SECTION 5-3-3, SUBSECTIONS (a) AND (b) TO CONFORM TO THE EXPIRATION OF THE ½ CENT TAX ON FOOD FOR DOMESTIC CONSUMPTION

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NORTHGLENN, COLORADO, THAT:

Section 1. Subsections (a) and (b) of Section 5-3-3 of the Northglenn Municipal Code are amended to read as follows:

(a) Sales Tax: A sales tax rate of four percent (4%) is hereby levied upon all sales of tangible personal property and services specified in Section 5-3-5, with the exception of food for domestic home consumption as defined in Section 5-3-4(a)(27). A sales tax rate of three ~~and one-half~~ percent (~~3.5%~~) (3%) is levied upon all sales of food for domestic home consumption. All sales from retail, unless otherwise exempt, are subject to the sales tax. The vendor must collect the tax from the purchaser. For accommodation services less than thirty consecutive (30) days, the tax rate levied shall be five percent (5%).

(b) Use Tax: There is hereby imposed and shall be collected from every person in the City a use tax for the privilege of storing, using, distribution, or consuming in the City any articles of tangible personal property or taxable services purchased, leased or rented from sources inside or outside the City, on which the City sales tax has not been paid. Except as provided in this subparagraph, a use tax rate of four percent (4%) is levied upon all tangible personable property items or taxable services, other than food for domestic home consumption as defined in Section 5-3-24(a)(27), on which the City sales tax was not paid. A use tax rate of three ~~and one-half~~ percent (~~3.5%~~) (3%) is levied upon food for domestic home consumption.

Section 2. Effective date. This Ordinance is and shall be retroactive to be effective January 1, 2011, and is intended to implement the expiration of the one-half percent (½%) sales tax on the sale of food for domestic home consumption that expired by its own terms on December 31, 2010.

INTRODUCED, READ AND ORDERED POSTED this ____ day of _____, 2011.

JOYCE DOWNING
Mayor

ATTEST:

JOHANNA SMALL, CMC
City Clerk

PASSED ON SECOND AND FINAL READING this ____ day of _____,
2011.

JOYCE DOWNING
Mayor

ATTEST:

JOHANNA SMALL, CMC
City Clerk

APPROVED AS TO FORM:

COREY Y. HOFFMANN
City Attorney