

SPONSORED BY: MAYOR LEIGHTY

COUNCIL MEMBER'S RESOLUTION

NO. CB-1994
Series of 2022

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

A PUBLIC HEARING WILL BE HELD ON CB-1994, SERIES OF 2022, ENTITLED "A BILL FOR AN ORDINANCE AMENDING ARTICLE 3 OF CHAPTER 5 OF THE NORTHGLENN MUNICIPAL CODE REGARDING SALES AND USE TAX LICENSING" ON NOVEMBER 28, 2022 AT 6:00 P.M. AT CITY HALL COUNCIL CHAMBERS, 11701 COMMUNITY CENTER DRIVE, NORTHGLENN.

DATED this 14th day of November, 2022.


MEREDITH LEIGHTY
Mayor

ATTEST:



JOHANNA SMALL, CMC
City Clerk

AFFIDAVIT OF POSTING:

I, Johanna Small, certify that CB-1994 was posted at the authorized posting places in the City of Northglenn this 16th day of November, 2022.



City Clerk's Office

SPONSORED BY: MAYOR LEIGHTY

COUNCIL MEMBER'S BILL

ORDINANCE NO.

No. CB-1994
Series of 2022

Series of 2022

A BILL FOR AN ORDINANCE AMENDING ARTICLE 3 OF CHAPTER 5 OF THE NORTHGLENN MUNICIPAL CODE REGARDING SALES AND USE TAX LICENSING

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

Section 1. Section 5-3-4, subsection (a) of the Northglenn Municipal Code is amended by the addition thereto of the following definitions:

(32.5) "**Incidental physical presence**" means physical presence as described in subsection (a)(56)(B), (a)(56)(C), or (a)(56)(E) of this definition, or any combination of said subsections, within the City that occurs infrequently and is not regularly scheduled within the ordinary course of an individual or entity's business activities.

(54.5) "**Physical Presence**" means performing or providing services or selling, leasing, renting, delivering, or installing tangible personal property for storage, use, or consumption within the City. Physical presence includes any of the following activities:

(A) Directly or indirectly by a subsidiary maintaining a building, store, office, salesroom, warehouse, or other place of business within the City;

(B) Sending one or more employees, agents, or commissioned salespersons into the City to solicit business, to install, assemble, repair, service, or assist in the use of its products, or for demonstration or other reasons;

(C) Maintaining one or more employees, agents, or commissioned salespersons on duty at a location within the City;

(D) Owning, leasing, renting, or otherwise exerting control over real or personal property sales within the City;

(E) Engaging in activities within the City that are subject to other business, fire, zoning, or other regulations of the City; or

(F) Being subject to taxable privileges other than the requirement to collect sales tax imposed by the City.

Incidental presence by employees, agents, or commissioned salespersons within the City when not otherwise engaged in the activities set forth in this definition does not constitute physical presence.

Section 2. Section 5-3-8 of the Northglenn Municipal Code is amended to read as follows:

Section 5-3-8. Licenses for Retailers.

(a) EXCEPT AS PROVIDED BY SECTION 5-3-19, it shall be unlawful for any person to engage in the business of selling at retail, as the same is defined in this Code, tangible personal property and services subject to the tax imposed by this Code, without first having obtained a license therefor, ~~as provided by Section 5-3-19.~~

(b) EXCEPT AS PROVIDED BY SECTION 5-3-19, every person, retailer or lessor who comes within the definition of "engaged in business in the City," as defined, shall obtain a Sales and Use Tax License in order to do business in the City of Northglenn.

Section 3. Section 5-3-19 of the Northglenn Municipal Code is amended to read as follows:

Section 5-3-19. Retailer and Consumer License – Application Contents.

(a) Application-Content. Northglenn retailer and consumer licenses shall be granted only upon application stating the name, address, and date of birth of the person desiring such license, the name of such business and the character thereof, the applicable Federal Identification number ~~and State of Colorado license number~~ of the business, the physical location of the business, the physical location phone number, and the contact phone number, fax, and email address. Other facts may be required by the Finance Director such as, but not limited to, the date of birth, driver's license number, and social security number of an officer or owner of the business. The application must be signed and dated under the penalty of perjury by an owner or officer of the business. A valid digital signature is accepted and held as a written signature. Any person doing business as a wholesaler shall obtain a retailer's license if any sales are made at retail as defined herein. Applications for such licenses shall be made to the Finance Director. The City Clerk shall issue and renew such licenses. THE PROVISIONS OF THIS SECTION 5-3-19 SHALL NOT APPLY TO A RETAILER THAT DOES NOT HAVE A PHYSICAL PRESENCE OR INCIDENTAL PHYSICAL PRESENCE IN THE CITY.

(b) Each Retail Establishment to be Licensed. In case business is transacted at two or more separate places by one person, a separate license for each place of business shall be required; however, consolidated tax returns may be filed for those various locations as set forth in subsection 5-3-18(b).

(c) Form of License--License Non-transferable. Each license shall be numbered and shall show the name, residence, mailing address and 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 transferable.

~~(d) License Fee. Each application for and renewal of a license shall be accompanied by payment of an annual fee in the amount of fifteen dollars (\$15.00). An exempt institution license, as required by Section 5-3-9, shall be exempt from this license fee.~~

~~(e) (d) Expiration, Renewal and Renewal Fees. All licenses issued shall expire on December 31st of each calendar year. On or before December 31 of each calendar year the holder of a license may apply for a renewal license to the Department of Finance for a renewal license for the calendar year next ensuing. A license for a new business or for a transfer CHANGE of ownership issued on or after October 1st of each calendar year shall be valid for the next complete calendar year subject to the renewal provisions of this section and subject further to the licensee's compliance with this article. All applications for renewal license shall be made on forms VIA METHODS prescribed and furnished by the Department of Finance. Failure to obtain a renewal license by the December 31 expiration date of the original license shall result in payment of an increased renewal fee according to the following schedule:~~

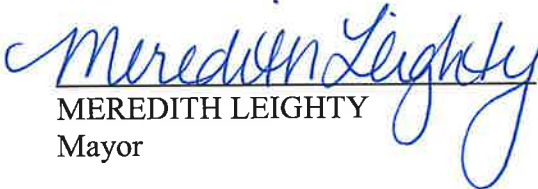
~~Renewal after January 1 — \$2.00 penalty — Total Due \$17.00~~

~~Renewal after February 1 — \$5.00 penalty — Total Due \$20.00~~

~~Renewal after March 1 — \$7.50 penalty — Total Due \$22.50~~

~~Renewal after April 1 — \$10.00 penalty — Total Due \$25.00~~

INTRODUCED, READ AND ORDERED POSTED this 14th day of November
2022.


MEREDITH LEIGHTY
Mayor

ATTEST:



JOHANNA SMALL, CMC
City Clerk


PASSED ON SECOND AND FINAL READING this ____ day of _____,
2022.

MEREDITH LEIGHTY
Mayor

ATTEST:

JOHANNA SMALL, CMC
City Clerk

APPROVED AS TO FORM:



COREY Y. HOFFMANN
City Attorney