

SPONSORED BY: MAYOR DOWNING

COUNCILMAN'S BILL

ORDINANCE NO.

No. CB-1854
Series of 2015

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A BILL FOR AN ORDINANCE REPEALING AND REENACTING SECTION 5-2-4 OF THE NORTHGLENN MUNICIPAL CODE

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

Section 1. Section 5-2-4 of the Northglenn Municipal Code is repealed and reenacted to read as follows:

(a) The administration of the licensing provisions of this Code is hereby vested in the Director subject to the duties of the City Clerk; and the administration of all other provisions of the Code and of the City of Northglenn Sales and Use Tax is hereby vested in and shall be exercised by the Director, who shall prescribe forms and formulate and promulgate, with the approval of the City Manager, appropriate rules and regulations to effectuate the purpose of this Code, in conformity with this Code and subject to other provisions of law relating thereto, for the making of returns, for the ascertainment, assessment, and collection of the taxes imposed and for the proper administration and enforcement thereof, and to provide uniform methods of adding the tax, or the average equivalent thereof, to the purchase price. The Director shall have power and authority to amend, or rescind such rules and regulations, not inconsistent with the provisions of this Code as to the promulgation of regulations. Regulations adopted, amended, or rescinded by the Director shall be effective in the manner and at the time prescribed by the Director, subject to the provisions of the Code. The Director is authorized to delegate any duty or power to a subordinate unless otherwise provided herein.

(b) THE DIRECTOR IS FURTHER AUTHORIZED TO IMPLEMENT INTERGOVERNMENTAL AGREEMENTS RELATED TO THE ADMINISTRATION OF THIS TAX ADMINISTRATION CODE. IN THE ABSENCE OF SUCH AN AGREEMENT, THE CITY WILL NOT RECOGNIZE OR AUTHORIZE THE COLLECTION OF SALES TAX ON A TRANSACTION THAT IS SUBJECT TO THE COLLECTION OF NORTHGLENN SALES TAX PURSUANT TO SECTION 5-3-3 OF THE NORTHGLENN MUNICIPAL CODE BY ANY OTHER GOVERNMENTAL ENTITY WITH THE EXCEPTION OF THAT COLLECTED BY THE DEPARTMENT OF REVENUE OF THE STATE OF COLORADO AND THAT COLLECTED BY THE CITY.

INTRODUCED, READ AND ORDERED POSTED this ____ day of _____, 2015.

JOYCE DOWNING
Mayor

ATTEST:

JOHANNA SMALL, CMC
City Clerk

PASSED ON SECOND AND FINAL READING this ____ day of _____,
2015.

JOYCE DOWNING
Mayor

ATTEST:

JOHANNA SMALL, CMC
City Clerk

APPROVED AS TO FORM:

COREY Y. HOFFMANN
City Attorney