

SPONSORED BY: MAYOR LEIGHTY

COUNCILMEMBER'S BILL

ORDINANCE NO.

No. CR-1992  
Series of 2022

1837  
Series of 2022

A BILL FOR AN ORDINANCE AMENDING SECTION 5-3-6 OF THE NORTHGLENN MUNICIPAL CODE TO ESTABLISH AN EXEMPTION FROM THE CITY'S SALES AND USE TAX FOR CERTAIN RETAIL DELIVERY FEES AND CARRYOUT BAG FEES ENACTED BY THE STATE OF COLORADO

WHEREAS, the City of Northglenn is a home rule municipality, organized and existing under Article XX, Section 6 of the Colorado Constitution;

WHEREAS, pursuant to Article XX, Section 6 of the Colorado Constitution, the right to enact, administer and enforce sales and use taxes is clearly within the constitutional grant of power to the City and is necessary to raise revenue with which to conduct the affairs and render the services performed by the City;

WHEREAS, pursuant to such authority, the City has adopted and enacted a Sales Tax Code and a Use Tax Code, under which City sales and use tax is levied;

WHEREAS, the City does not wish to impose local sales tax on retail delivery fees and carryout bag fees enacted by the State of Colorado that would otherwise be taxable under the Northglenn Municipal Code; and

WHEREAS, the City adopts this ordinance with the intent to exempt such fees from local sales and use tax.

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

Section 1. Section 5-3-6 of the Northglenn Municipal Code is amended by the addition thereto of new subsections (d)(34) and (d)(35) to read as follows:


(d) Exempt from the imposition of the Northglenn Sales, Use or Accommodation Taxes, or any combination thereof, as the context sets forth are the following:

\* \* \*

(34) The retail delivery fee consisting of the community access retail delivery fee imposed in C.R.S. § 24-38.5-303(7), the clean fleet retail delivery fee imposed in C.R.S. § 25-7.5-103(8), the clean transit retail delivery fee imposed in C.R.S. § 43-4-1203(7), the retail delivery fee imposed in C.R.S. § 43-4-218(3), the bridge and tunnel retail delivery fee imposed in C.R.S. § 43-4-805 (5)(g.7), and the air pollution mitigation retail delivery fee imposed in C.R.S. § 43-4-1303(8), as such sections existed on June 17, 2021; and

(35) The carryout bag fee imposed in C.R.S. § 25-17-505, as such section existed on July 6, 2021.

INTRODUCED, READ AND ORDERED POSTED this 12<sup>th</sup> day of September, 2022.

  
MEREDITH LEIGHTY  
Mayor

ATTEST:

  
JOHANNA SMALL, CMC  
City Clerk

PASSED ON SECOND AND FINAL READING this 26<sup>th</sup> day of September, 2022.

  
MEREDITH LEIGHTY  
Mayor

ATTEST:

  
JOHANNA SMALL, CMC  
City Clerk

APPROVED AS TO FORM:

  
COREY Y. HOFFMANN  
City Attorney