



Legal Notice

Date: 03/09/2023

Subject: An ordinance of the City of Littleton, Colorado, amending Title 3, Chapter 9 of the municipal code regarding retail sales and use tax

Passed/Failed: Passed on first reading

CITY OF LITTLETON, COLORADO

**ORDINANCE 05
SERIES 2023**

1 CITY OF LITTLETON, COLORADO

2
3 ORDINANCE NO. 05

4
5 Series, 2023

6
7 AN ORDINANCE OF THE CITY OF LITTLETON,
8 COLORADO, AMENDING TITLE 3, CHAPTER 9 OF
9 THE MUNICIPAL CODE REGARDING RETAIL
10 SALES AND USE TAX

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12 WHEREAS, the City of Littleton, Colorado (the “City”), is a home rule
13 municipality, organized and existing under Article XX, section 6 of the Colorado Constitution;
14 and

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

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

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24 WHEREAS, the City would like to extend the days to respond with a decision after
25 a hearing; and

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27 WHEREAS, the City would like to assess penalties for those who are repeatedly
28 issued distraint warrants; and

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

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34 WHEREAS, the City does not wish to impose local sales tax on incontinence
35 products and diapers as well as menstrual care products enacted by the State of Colorado that
36 would otherwise be taxable under the Code; and

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38 WHEREAS, the City adopts this ordinance with the intent to exempt such fees
39 from local sales and use tax and amend other areas as noted.

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42 NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF
43 THE CITY OF LITTLETON, COLORADO, THAT:

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45 Section 1: Section 3-9-1-2: STANDARDIZED DEFINITIONS is hereby
46 amended with the addition of the following definitions to be added alphabetically:

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INCONTINENCE PRODUCTS AND DIAPERS: means absorbent cloth or disposable products worn by humans who are incapable of, or have difficulty, controlling their bladder or bowel movements, and

MENSTRUAL CARE PRODUCTS: means products that are designed to absorb or contain menstrual flow. Menstrual care products include, without limitation, tampons, menstrual pads, sanitary napkins, pantliners, menstrual sponges, menstrual under garments, and menstrual cups.

Section 3-9-3-2. Exemptions from Taxation is hereby amended with the addition of the following sections:

25. 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.

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

27. Incontinence products and diapers; or

28. Menstrual care products.

Section 3-9-4-3. Exemptions is hereby amended with the addition of the following sections:

O. 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.

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

Q. Incontinence products and diapers.

R. Menstrual care products.

Section 3-9-6: Examination of Returns is hereby amended with the addition of the following section:

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3-9-6-K. Dstraint Warrant Penalties: If any person liable for the payment of any tax covered by this Chapter has repeatedly failed, neglected or refused to pay the same within the time specified for such payment, and the Director of Finance has been required to issue dstraint warrants to enforce collection of any taxes due from such taxpayer, the Director is hereby authorized to assess and collect the amount of such taxes due, together with all interest and penalties thereon provided by law, and also the following additional penalties for recurring dstraint warrants:

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(1) Three (3), four (4) or five (5) consecutive dstraint warrants issued: fifteen percent (15%) of the delinquent taxes, interest and penalties due or the sum of twenty-five dollars (\$25.00), whichever amount is greater;

(2) Six (6) or more consecutive dstraint warrants issued: thirty percent (30%) of the delinquent taxes, interest and penalties due or the sum of fifty dollars (\$50.00), whichever amount is greater.

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Section 3-9-10-C is hereby amended as follows:

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3-9-10-C. Decisions Of Finance Director To Be In Writing; Notice; When Decisions Final: Every decision of the Finance Director shall be in writing and such decision shall be mailed to the petitioner within thirty (30) days of the hearing. All such decisions shall become final upon the date that they are postmarked or personally delivered to the petitioner. An appeal of a final decision of the Finance Director from a hearing held pursuant to this section shall be commenced within thirty (30) days of such decision, and in accordance with Colorado Rule of Civil Procedure 106.

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Section 2: Severability. If any part, section, subsection, sentence, clause or phrase of this ordinance is for any reason held to be invalid, such invalidity shall not affect the validity of the remaining sections of this ordinance. The City Council hereby declares that it would have passed this ordinance, including each part, section, subsection, sentence, clause or phrase hereof, irrespective of the fact that one or more parts, sections, subsections, sentences, clauses or phrases may be declared invalid.

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Section 3: Repealer. All ordinances or resolutions, or parts thereof, in conflict with this ordinance are hereby repealed, provided that this repealer shall not repeal the repealer clauses of such ordinance nor revive any ordinance thereby.

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INTRODUCED AS A BILL at a regularly scheduled meeting of the City Council of the City of Littleton on the 7th day of March, 2023, passed on first reading by a vote of ___ FOR and ___ AGAINST; and ordered published by posting at Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

133 PUBLIC HEARING on the Ordinance to take place on the 21st day of March, 2023,
134 in the Council Chamber, Littleton Center, 2255 West Berry Avenue, Littleton, Colorado, at the
135 hour of 6:30 p.m., or as soon thereafter as it may be heard.

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137 PASSED on second and final reading, following public hearing, by a vote of __ FOR and
138 __ AGAINST on the 21st day of March, 2023 and ordered published by posting at Littleton
139 Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

140 ATTEST:

141 _____
142 Colleen L. Norton
143 CITY CLERK

Kyle Schlachter
MAYOR

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145 APPROVED AS TO FORM:

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147 _____
148 Reid Betzing
149 CITY ATTORNEY

