

ORDINANCE 1986-3

AN ORDINANCE CONFORMING THE TOWN OF LA JARA'S SALES TAX ORDINANCE 1981-1 TO THE TERMS AND PROVISIONS OF H.B. 1007 (COLO. REV. STAT. 329-2-101, et. seq.)

WHEREAS, H.B. 1007 enacted by the General Assembly of the State of Colorado and made effective January 1, 1984, amends a variety of provisions affecting the Town's Sales Tax Ordinance No. 1981-1, and

WHEREAS, the Town is desirous of conforming its Sales Tax Ordinance to the terms and provisions of H.B. 1007,

NOW, THEREFORE, be it ordained by the Board of Trustees of the Town of La Jara as follows:

Section One. Sales Tax - Non-applicability: For transactions consummated on or after January 1, 1984, the Town's sales tax shall not apply to the sale of construction and building materials as the term is used in Colo. Rev. Stat. 329-2-109 if such materials are picked up by the purchaser and if the purchaser of such materials presents to the retailer a building permit or other documentation acceptable to the Town evidencing that a local use tax has been paid or is required to be paid.

Section Two. Sales Tax - Credit for Sales or Use Taxes Previously Paid to Another Municipality: For transactions consummated on or after January 1, 1984, the Town's sales tax shall not apply to the sale of tangible personal property at retail or the furnishing of services if the transaction was previously subjected to a sales or use tax lawfully imposed on the purchaser or user by another statutory or home-rule municipality equal to or in excess of the Town of La Jara's 2 percent sales tax rate. A credit shall be granted against the Town's sales tax with respect to such transaction equal in amount to the lawfully imposed local sales or use tax previously paid by the purchaser or user to the previous statutory or home-rule municipality. The amount of the credit shall not exceed the Town of La Jara's 2 percent sales tax rate.

Section Three. Severability Clause: It is hereby declared to be the intention of the Board of Trustees of the Town of La Jara that each and every part of this Ordinance is severable, and if any term, phrase, clause, sentence, paragraph or section of this Ordinance shall be declared unconstitutional or such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Ordinance since the same would have been enacted by the Board of Trustees without the incorporation in this Ordinance of any such unconstitutional or invalid term, phrase, clause, sentence, paragraph or section.

Section Four. Savings Clause: Nothing in this Ordinance shall be construed to effect any right, duty, or liability under any Ordinances in effect prior to the effective date of this Ordinance, and the same shall be continued and concluded under such prior Ordinances.

Section Five. Repeal: Any and all Ordinances or parts of Ordinances of the Town of La Jara, Colorado, in conflict or inconsistent with any one or more of the terms and provisions of this Ordinance are hereby repealed, PROVIDED, HOWEVER, that the repeal of any Ordinance or a part of any Ordinance of the Town of La Jara shall not revive any other Section of any Ordinance or Ordinances heretofore repealed or superceded.

Section Six. Publication: The Town Clerk shall certify to the passage of this Ordinance and cause notice of its contents and passage to be published as provided by law.

Section Seven. Effective Date: Pursuant to the terms and provisions of H.B. 1007 (Colo. Rev. Stat. 329-2-101, et. seq.) this Ordinance shall take effect January 1, 1984, and shall apply to transactions consummated on or after said date.

INTRODUCED, READ, ADOPTED AND ENACTED AND ORDERED PUBLISHED BY THE BOARD OF TRUSTEES OF THE TOWN OF LA JARA THIS 5TH DAY OF JANUARY, 1984.

TOWN OF LA JARA
-By Calvin C. Greber, Mayor

ATTEST:
-Helen J. Hutchins, La Jara Town Clerk

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