

CITY OF LAS ANIMAS

ORDINANCE NO. 468

AN ORDINANCE CONCERNING REVENUE, AND IMPOSING A SALES TAX ON THE SALE OF TANGIBLE PERSONAL PROPERTY AT RETAIL AND THE FURNISHING OF TAXABLE SERVICES IN THE CITY OF LAS ANIMAS, COLORADO, AND IMPOSING A USE TAX FOR THE PRIVILEGE OF STORING, USING OR CONSUMING IN LAS ANIMAS, COLORADO, ANY CONSTRUCTION AND BUILDING MATERIALS AND MOTOR AND OTHER VEHICLES ON WHICH REGISTRATION IS REQUIRED, PURCHASED AT RETAIL, AND PROVIDING FOR AN ELECTION ON THE PROPOSALS HEREIN CONTAINED.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LAS ANIMAS, COLORADO:

This Ordinance may be known and cited as the City of Las Animas Sales Tax Ordinance.

Part I - SALES TAX

Purpose

The purpose of this Article is to impose a sales tax upon the sale at retail of tangible personal property and the furnishing of certain services in the City of Las Animas, Colorado, pursuant to the authority granted to incorporated cities of the State of Colorado by Article 2 of Title 29, Colorado Revised Statutes, 1973, as amended. This Article shall be so construed and interpreted as to effectuate the general purpose of making it uniform with the sales tax of the State of Colorado, levied by Article 26 of Title 39, Colorado Revised Statutes, 1973, as amended.

Definitions

For the purpose of this Article, the definition of words herein contained shall be as said words are defined in 39-26-102, Colorado Revised Statutes, 1973, as amended, except the definition of food in 39-26-102 (4.5) and said definitions are incorporated by this reference.

Property and Services Taxed

(a) There is hereby levied and there shall be collected and paid a sales tax in the amount as in this Article provided, upon the sale at retail of tangible personal property and the furnishing of certain services

as provided in "The Emergency Retail Sales Tax Act of 1935", set forth in Article 26 of Title 39, Colorado Revised Statutes, 1973, as amended, which provisions are incorporated herein by this reference, and upon the sale at retail of tangible personal property, on sales of food and purchases of machinery or machine tools, and the furnishing of services on sales and purchases of electricity, coal, gas, fuel oil and coke for domestic and commercial consumption.

(b) The amount subject to tax shall not include the amount of any sales tax imposed by Article 26 of Title 39, Colorado Revised Statutes, 1973, as amended.

(c) The gross receipts from sales shall include delivery charges, when such charges are subject to the State Sales Tax imposed by Article 26 of Title 39, Colorado Revised Statutes, 1973, as amended, regardless of the place to which delivery is made.

Exemptions

(a) There shall be exempt from taxation under the provisions of this Article, all of the tangible personal property and services which are exempt under the provisions of "The Emergency Retail Sales Tax Act of 1935", as set forth in Article 26, Title 39, Colorado Revised Statutes, 1973, as amended, which exemptions are incorporated herein by this reference, except the exemption allowed by Section 39-26-113 (11), Colorado Revised Statutes, 1973, for purchases of machinery or machine tools, and except the exemption of sales and purchases of electricity, coal, gas, fuel oil and coke as provided in Section 39-26-114 (1) (a) (XXI), Colorado Revised Statutes, 1973, and except the exemption for sales of food specified in Section 39-26-114 (1) (a) (XX), Colorado Revised Statutes, 1973.

(b) All sales of tangible personal property on which a specific ownership tax has been paid or is payable shall be exempt from sales tax when such sales meet both of the following conditions:

- (1) The purchaser is a nonresident of, or has its principal place of business outside of the City; and
- (2) Such tangible personal property is registered or required to be registered outside the limits of the City under the laws of the State of Colorado.

Amount of Tax and Schedule

(a) There is hereby imposed upon all sales of tangible personal property and the furnishing of certain services, as specified in Property and Services Taxed Section of this Article, a one percent (1%) sales tax upon the sale at retail of tangible personal property and the furnishing of certain services as provided herein.

(b) The imposition of the tax on the sale at retail of tangible personal property and the furnishing of certain services subject to this tax shall be in accordance with schedules set forth in the Rules and Regulations of the Department of Revenue of the State of Colorado and in accordance with the regulations enacted by separate Resolution of the City Council of the City of Las Animas, Colorado.

General Provisions

(a) For the purposes of this Article, all retail sales are consummated at the place of business of the retailer, unless the tangible personal property sold is delivered by the retailer or his agent to a destination outside the limits of the City or to a common carrier for delivery to a destination outside the limits of the City.

(b) In the event a retailer has no permanent place of business in the City, or has more than one place of business, the place or places at which the retail sales are consummated for the purpose of the sales tax imposed by this Article shall be determined by the provisions of Article 26 of Title 39, Colorado Revised Statutes, 1973,

as amended, and by rules and regulations promulgated by the Department of Revenue of the State of Colorado.

Collection, Administration and Enforcement

(a) The collection, administration and enforcement of the sales tax imposed by this Article shall be performed by the Executive Director of Revenue of the State of Colorado in the same manner as the collection, administration and enforcement of the Colorado State Sales Tax. Accordingly, the provisions of Article 26 and 21 of Title 39 and Article 2 of Title 29, Colorado Revised Statutes, 1973, as amended, and all rules and regulations promulgated by the Executive Director of Revenue pertaining to such collection, administration, and enforcement, are incorporated herein by this reference.

(b) At the time of making his return of the tax, as required by this Article, every retailer shall be entitled to subtract from the tax so remitted a sum equal to three and 1/3 percent (3.33%) of said tax as his fee, said fee to be known as the "Vendor's Fee".

(c) If said retailer shall be delinquent in remitting said tax, he shall forfeit the "Vendor's Fee", unless good cause can be shown for such delinquent remittance.

Revenues Derived - Disposition

Revenues derived from such sales tax shall be paid into the general fund of the City of Las Animas, Colorado.

Part II - USE TAX

1. There is hereby imposed a use tax of one per cent (1%) thereof, for the privilege of storing, using, or consuming in the City of Las Animas, Colorado, any construction and building materials, and motor and other vehicles on which registration is required, purchased at retail.

2. In no event shall the use tax imposed by this Ordinance extend or apply;

(a) To the storage, use, or consumption of any tangible personal property, the sale of which is subject to a retail sales tax imposed by the City of Las Animas;

(b) To the storage, use, or consumption of any tangible personal property purchased for resale in the City of Las Animas either in its original form or as an ingredient of a manufactured or compounded product, in the regular course of a business;

(c) To the storage, use, or consumption of tangible personal property brought into the City of Las Animas by a non-resident thereof for his own storage, use, or consumption while temporarily within the City; however, this exemption does not apply to the storage, use, or consumption of tangible personal property brought into this state by a non-resident to be used in the conduct of a business in this state;

(d) To the storage, use, or consumption of tangible personal property by the United States government or the State of Colorado, or its institutions or political subdivisions, in their governmental capacities only, or by charitable organizations in the conduct of their regular charitable functions;

(e) To the storage, use, or consumption of tangible personal property by a person engaged in the business of manufacturing or compounding for sale, profit,

or use any article, substance or commodity, which tangible personal property enters into the processing of or becomes an ingredient or component part of the product or service which is manufactured, compounded or furnished and the container, label, or the furnished shipping case thereof;

(f) To the storage, use, or consumption of any article of tangible personal property the sale or use of which has already been subjected to a sales or use tax of another town, city, or county equal to or in excess of that imposed by this article. A credit shall be granted against the use tax imposed by this article with respect to a person's storage, use, or consumption in the town, city, or county of tangible personal property purchased by him elsewhere. The amount of the credit shall be equal to the tax paid by him by reason of the imposition of a sales or use tax of another town, city, or county on his purchase or use of the property. The amount of the credit shall not exceed the tax imposed by this article;

(g) To the storage, use, or consumption of tangible personal property and household effects acquired outside of the City of Las Animas and brought into it by a non-resident acquiring residency;

(h) To the storage or use of a motor vehicle if the owner is or was, at the time of purchase, a non-resident of the City of Las Animas and he purchased the vehicle outside of the City of Las Animas for use outside of the City of Las Animas and actually so used it for a substantial and primary purpose for which it was acquired and he registered, titled, and licensed said motor vehicle outside of the City of Las Animas;

(i) To the storage, use, or consumption of any construction and building materials and motor and other vehicles on which registration is required if a written contract for the purchase thereof was entered into prior to the effective date of such use tax;

(j) To the storage, use, or consumption of any construction and building materials required or made necessary in the performance of any construction contract bid, let, or entered into at any time prior to the effective date of this use tax Ordinance;

(k) Notwithstanding any other provision of this article, the value of construction and building materials on which a use tax has previously been collected by an incorporated town, city, or county shall be exempt from the town, city, or county sales tax if the materials are delivered by the retailer or his agent to a site within the limits of such town, city, or county.

Motor and Other Vehicle Use Tax Collection

1. The one per cent (1%) use tax provided for herein shall be applicable to every motor vehicle for which registration is required by the laws of the State of Colorado, and no registration shall be made of any motor or other vehicle for which registration is required, and no certificate of title shall be issued for such vehicle by the Department of Revenue or its authorized agents until any tax due upon the use, storage, or consumption thereof pursuant to this Ordinance has been paid.

2. The use tax imposed by this Ordinance shall be collected by the authorized agent of the Department of Revenue in this county.

3. The proceeds of said use tax shall be paid to the City of Las Animas periodically in accordance with an agreement entered into by and between the City of Las Animas and the Department of Revenue.

Construction and Building Materials Use Tax Collection

1. The collection of the use tax for construction and building materials shall be administered by the City Council of the City of Las Animas, Colorado.

2. Said tax may be paid by estimate through the payment of the tax at the time permits are issued for building and construction.

3. As an alternative to the estimate procedure provided in 2 above, payment of said use tax may be made by the filing by the applicant for a building permit or an affidavit stating that the applicant intends to purchase all building or construction materials necessary for the project described in the building application from a licensed retailer located within the City of Las Animas.

4. Every applicant for a building permit who utilized the alternative procedure provided in 3 above shall maintain and preserve detailed purchase and receipt records which shall be subject to inspection and audit by the City Council of Las Animas, Colorado, and any unpaid taxes due shall be subject to collection.

5. The collection and administration of the use tax imposed by this Ordinance shall be performed by the City Council of the City of Las Animas, in substantially the same manner as the collection, administration and enforcement of the Colorado Sales and Use Tax.

Part III - ELECTION

1. Upon adoption of this Ordinance by the City Council of the City, this Ordinance shall be submitted to an election by the registered electors of the City of Las Animas for their approval or rejection. There being no regular election within ninety (90) days of the adoption of this Ordinance, such election shall be held on the 21st day of October, 1980, and shall be conducted in the manner provided in "The Colorado Municipal Election Code of 1965."

Part IV - EFFECTIVE DATE

1. Upon approval of this Ordinance by the registered electors as herein provided, this Ordinance shall become effective and in force at 12:01 A.M. on the first day of January, 1981. As soon as practical after said approval, the City Council of the City shall request the

6. Such open burning shall be attended at all times and shall be supervised by one or more responsible persons depending on the type of burning. Precautions shall be taken to localize the burning and to, in no way, constitute a fire hazard to persons or property within or adjacent to the area of burning.

7. Such open burning shall be pursuant to and in compliance with the laws of the State of Colorado and the Rules and Regulations promulgated by the Colorado Department of Health.

8. Penalty - Any person violating any of the provisions of this Ordinance shall be punished as provided in Section 1-6 of the Las Animas City Code.

PASSED on first reading and ordered published this 21st day of August, 1980.

ADOPTED, approved, and ordered published by title on second reading this 2nd day of Sept., 1980.

Alfred Putnam
ALFRED PUTNAM, Mayor

ATTEST:

Lila M. Maupin
LILA M. MAUPIN, City Clerk