

ORDINANCE NO. 566

AN ORDINANCE AMENDING CHAPTER 19A OF THE LAS ANIMAS MUNICIPAL CODE BY IMPOSING AN ADDITIONAL ONE PERCENT (1.0%) 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 AN ADDITIONAL ONE PERCENT (1.0%) USE TAX, REQUIRING THAT THE FUNDS RECEIVED BY THE CITY OF LAS ANIMAS FROM THE IMPOSITION OF SUCH TAX OR TAXES SHALL BE USED FOR CAPITAL IMPROVEMENTS TO PROPERTY BELONGING TO THE CITY OF LAS ANIMAS, AND PROVIDING FOR AN ELECTION ON THE PROPOSALS HEREIN CONTAINED.

WHEREAS, the Las Animas City Council has determined that the City facilities are in need of major capital improvements; and

WHEREAS, there are other capital improvements that urgently need to be made to other municipal property; and

WHEREAS, there is presently inadequate revenues for the City of Las Animas to make such capital improvements; and

WHEREAS, if funds for such capital improvements are not provided, some of the municipal property will deteriorate to the point where such property will be unusable by the citizens of the City of Las Animas; and

WHEREAS, Colorado state law provides a maximum sales and use tax to be imposed by all governmental entities to be seven percent (7.0%); and

WHEREAS, the sum of all City, County and State sales and use taxes currently being imposed by all governmental entities is currently six percent (6.0%); and

WHEREAS, the City Council of the City of Las Animas has determined that it is in the best interests of the citizens of the City of Las Animas, and the fairest method of raising the revenue required to make such capital improvements, to impose an additional one percent (1.0%) sales and use tax on tangible personal property in the City of Las Animas.

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

SECTION 1. Effective January 1, 1996, Section 19A - 7, Section 19A - 14, Section 19A - 15 and Section 19A - 17A shall be repealed in their entirety.

SECTION 2. Effective January 1, 1996, a new Section 19A - 7

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of the Las Animas City Code shall be enacted as follows:

Sec. 19A-7 Amount of Tax. There is imposed upon all sales of tangible personal property and the furnishing of certain services, as specified in Sections 19A - 3 through 19A - 5, a three percent sales tax upon the sale at retail of tangible personal property and the furnishing of certain services as provided herein.

SECTION 3. Effective January 1, 1996, a new Section 19A - 14 of the Las Animas City Code shall be enacted as follows:

Sec. 19A - 14 Disposition of Revenue. Revenues derived from such sales tax imposed under Section 19A-7 or use tax imposed under Section 19A-15 shall be divided as follows:

(a) One-third of the revenues (one percent) shall be paid into the general fund of the City.

(b) One-third of the revenues (one percent) shall be paid into a special fund to be used exclusively for street and drainage improvements.

(c) One-third of the revenues (one percent) shall be paid into a special fund to be used exclusively for capital improvements on municipal properties and infrastructure, to be known as the "Infrastructure and Improvement Fund".

SECTION 4. Effective January 1, 1996, a new Section 19A - 15 of the Las Animas City Code shall be enacted as follows:

Sec. 19A - 15 Imposition. There is imposed a use tax of three percent thereof, for the privilege of storing, using or consuming in the City any construction of building materials, and motor and other vehicles on which registration is requirement, purchased at retail.

SECTION 5. Effective January 1, 1996, a new Section 19A - 17(a) of the Las Animas City Code shall be enacted as follows:

Sec. 19A - 17(a) Motor and Other Vehicle Use Tax Collection.

(a) The three percent use tax provided for in this article 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 article has been paid.

SECTION 6. Election. Upon the adoption of this Ordinance by

the City Council of the City of Las Animas, this Ordinance shall be submitted to an election by the registered electors of the City of Las Animas for their approval or rejection. Such election shall be held on the 7th day of November, 1995, the date of the next regular election, and shall be conducted in the manner provided in the Uniform Election Code.

SECTION 7. Ballot Issue. The ballot issue shall be stated as follows:

Shall the City of Las Animas taxes be increased by \$110,000.00 annually (first full fiscal year dollar increase) by increasing the sales and use tax rate by 1.0% (from two percent to three percent) beginning January 1, 1996 with the proceeds from such tax to be used for capital improvements to existing and future municipal improvements, infrastructure and the operation thereof; and shall the City of Las Animas be authorized to collect and spend the full revenues generated by said 1.0% sales and use tax increase during 1996 and each subsequent year, including investment income thereon, without limitation or condition and without limiting in any year the amount of other revenue that may be collected through this and spent by the City of Las Animas; without regard to any expenditure, revenue raising, or other limitation contained within Article X, Section 20 of the Colorado Constitution, and without limiting the collection or spending of other revenues or funds by the City under Article X, Section 20 of the Colorado Constitution, or any other law; and shall the City be authorized to expend any such sales and use tax revenue therefrom for any other lawful City purposes?

SECTION 8. Effective Date. 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, 1996. As soon as practical after said approval, the City Council of the City of Las Animas shall request the Executive Director of Revenue of the State of Colorado to collect, administer and enforce this Ordinance as herein provided and shall at the time of said request submit a true and complete certified copy of this Ordinance and all necessary proceedings in connection herewith to the Executive Director of Revenue.

SECTION 9. Duration. The provision for the one percent increase in sales and use tax provided in this Section for use in capital improvements, shall continue until amended or repealed as provided by law.

SECTION 10. Severability. If any provision of this Ordinance or the application thereof, to any person or circumstances is held in valid, such invalidity shall not affect other provisions or application of this Ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared to be severable.

SECTION 11. In the event that the voters of the City of Las Animas, at the general election set forth above, shall fail to approve the ballot issue as set forth in Section 7 of this Ordinance, then this entire Ordinance shall become null and void and shall have no effect thereupon any prior ballot issue or ordinances of the City of Las Animas.

INTRODUCED, PASSED on first reading and ordered published this 11th day of July, 1995.

ADOPTED on second reading and ordered published by title only on this 8th day of August, 1995.

CITY OF LAS ANIMAS


Keith E. Varner, Mayor




Leslie Uncel, City Clerk