

AN ORDINANCE CONCERNING REVENUE AND IMPOSING A SALES TAX UPON THE SELLING OF TANGIBLE PERSONAL PROPERTY AND SERVICES AT RETAIL UPON EVERY RETAILER IN THE TOWN OF NUCLA, COLORADO, AND PROVIDING FOR LICENSING AND PENALTIES IN CONNECTION THEREWITH.

Section 1. PURPOSE. The purpose of this ordinance is to impose a sales tax on the privilege of selling tangible personal property and services as defined by Section 4, Article 5, Chapter 138, C. R. S. 1963, as amended, at retail upon every retailer in the Town of Nucla, Colorado, the said sales tax to conform as nearly as permitted by statute and revenue department interpretation with the state sales tax statutes for the State of Colorado, insofar as subject matter and procedure is concerned.

SECTION 2. DEFINITIONS. For the purpose of this ordinance, the definitions of the words herein contained shall be as defined in Section 2, Article 5, Chapter 138, C. R. S. 1963, as amended and the definitions in said statute are incorporated herein by this reference.

SECTION 3. LICENSES FOR RETAILERS.

3-1. It shall be unlawful for any person to engage in the business of selling tangible personal property or services as defined by Section 4, Article 5, Chapter 138, C. R. S. 1963, as amended, at retail without first having obtained a license therefor. Such license shall be granted and issued without a fee by the Town Clerk for Nucla, Colorado, and shall be in force and effect until revoked.

3-2. Such licenses shall be granted only upon application stating the name and address of the person desiring such a license, the name of such business, location, including the street and number of such business and such other facts as may be reasonably required by the Town Clerk.

3-3 In case business is transacted at one or more separate premises by one person, corporation, or firm, a separate license for each place of business shall be required.

3-4. Each license shall be numbered and shall show the name, residence, place and character of business of the licensee and shall be posted in a conspicuous place in the place of business for which it is issued. No license shall be transferrable.

3-5. Any person engaged in the business of selling at retail in the Town of Nucla, Colorado, without having secured a license therefor shall be guilty of a violation of this ordinance.

3-6. No license shall be required for any person engaged exclusively in selling commodities which are exempt from taxation under this ordinance.

SECTION 4. GENERAL PROVISIONS AND EXEMPTIONS FROM TAXATION.

4-1. For the purpose of collection, administration, and enforcement of this ordinance by the director of revenue of the State of Colorado, the provisions of Section 14, Article 5, Chapter 138, C.R.S. 1963, as amended, shall be deemed applicable. Those sales and commodities exempt from the State sales tax as set forth in Section 14 shall be exempt from the sales tax imposed by this ordinance. Section 14, Article 5, Chapter 138, C. R. S. 1963, as amended, is incorporated herein by this reference.

4-2. The amount subject to tax under this ordinance shall not include the State sales tax and use tax imposed by Article 5 of Chapter 138, C.R.S. 1963, as amended.

4-3. For the purpose of this ordinance, all retail sales shall be considered 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 Town of Nucla, Colorado, or to a common carrier for delivery to a destination outside the limits of the Town of Nucla, Colorado.

4-4. The gross receipts from sales shall include delivery charges, when such charges are subject to the State sales

and use tax imposed by Article 5, Chapter 138, C. R. S. 1963, as amended.

4-5. In the event the retailer has no permanent place of business in the Town of Nucla, Colorado, or more than one place of business, the place or places at which the retail sales are consummated for the purpose of sales tax shall be determined by the provisions of Article 5, Chapter 138, C. R. S. 1963, as amended, and by the rules and regulations promulgated by the Department of Revenue.

SECTION 5. IMPOSITION OF SALES TAX AND SCHEDULE OF

SALES TAX.

5-1. There is hereby imposed on all sales of tangible personal property and on services as defined by Section 4, Article 5, Chapter 138, C.R.S. 1963, as amended, a tax equal to one percent of the gross receipts. The tax shall be imposed on individual sales in the same manner and according to the same amount of sale brackets that are established in schedules for the imposition of States sales tax.

5-2. The collection, administration, and enforcement of this sales tax shall be performed by the Director of Revenue of the State of Colorado in the same manner as the collection, administration, and enforcement of the State sales tax. The provisions of Article 5 of Chapter 138, C. R. S. 1963, as amended, and all rules and regulations promulgated by the Director of Revenue of the State of Colorado shall govern the collection, administration, and enforcement of the sales tax imposed by this ordinance.

5-3. All sales of personal property on which a specific ownership tax has been paid or is payable shall be exempt from this sales tax when such sales meet both of the following conditions:

(a) When the purchaser is a non-resident of, or has its principal place of business outside of the Town of Nucla, Colorado, and

(b) Such personal property is registered or required to be registered outside the limits of the Town of Nucla, Colorado, under the laws of this state.

SECTION 6. ELECTION AND AMENDMENTS.

6-1. Before this sales tax ordinance shall become effective it shall receive the approval of a majority of the qualified electors of the Town of Nucla, Colorado, at a special election to be held.

6-2. Subsequent to adoption, the Board of Trustees for the Town of Nucla, Colorado, by a majority vote may amend, alter, or change this ordinance except as to the one percent rate of tax herein imposed. Such amendment, alteration, or change need not be submitted to the electors of the Town of Nucla, Colorado, for their approval.

SECTION 7. PENALTY.

Any person convicted of violating any of the above provisions of this ordinance shall be punished by a fine not to exceed \$300, or by imprisonment for not more than thirty days or by both such fine and imprisonment.

SECTION 8. EFFECTIVE DATE.

This ordinance shall take effect July 1, 1972, and shall apply to all retail sales, unless exempt, made on or after that date.

SECTION 9. SEVERABILITY.

If any portions of this ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the 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.

Passed on this 12th day of October 1971.

ATTEST:

Patricia J. Brown
Town Clerk

John F. deSantis
Mayor