

AN ORDINANCE TO AMEND CHAPTER 3, ARTICLE 2, SECTION 3  
OF THE  
TOWN CODE OF SILVERTON, COLORADO

WHEREAS, the Board of Trustees for the Town of Silverton, Colorado provides for the operation and maintenance of the Silverton Visitors Center as a benefit and means of promoting the Silverton business community;

WHEREAS, the Town has been advised that the costs of operating the Visitors Center have escalated over the past several years;

WHEREAS, the funding available to operate the Visitors Center have not kept abreast of the costs to operate the Visitors Center;

WHEREAS, the Board of Directors for the Silverton Area Chamber of Commerce have advised the Town that a 17% increase in funding to operate the Visitors Center in 2004 is necessary; and

WHEREAS, the Town of Silverton does not currently have the financial resources available to fund the increased costs of operating the Visitors Center without some adjustment of fees and charges to the business community to cover such expenses which are of direct benefit to the business community;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF SILVERTON, COLORADO that:

1. Section 3-2-3 of the Town Code of the Town of Silverton, Colorado is hereby amended to read:  
"There is hereby levied and assessed and all businesses shall pay an occupational tax based on the number of employees, said number to be computed on a monthly average during the months the business was in operation in the preceding year. When a new business is commenced, the occupational tax for the first year shall be based on the estimated number of employees for that month which the greatest number of persons will be employed. The amount of occupational tax to be paid by each business shall be in accordance with an occupational tax schedule adopted by resolution of the Town Board as the same may be adopted and amended from time to time. For the purposes of this section, an owner of a business shall be considered an employee of the business.

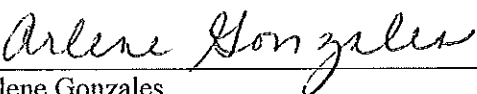
Every person engaged in business within the Town of Silverton shall be liable for this tax unless the operation of any business is exempt by State or Federal law. This tax shall not apply to newsboys, and it shall not apply to any utility company as defined in Chapter 3, Article 3 of this Code.

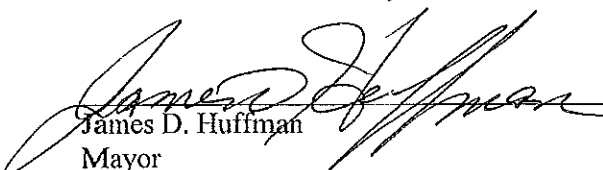
This tax is upon occupations, professions, and businesses in the performance of local functions and is not a tax upon those functions relating to interstate commerce.

ADOPTED this 24<sup>th</sup> day of November, 2003.

ATTEST:

TOWN OF SILVERTON, COLORADO

  
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Arlene Gonzales  
Clerk-Treasurer

  
James D. Huffman  
Mayor