

## Chapter 1 SALES TAX

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#### **4-1-1: Purpose<sup>1</sup>**

The purpose of this ordinance is to impose a sales tax on the sale of tangible personal property at retail or the furnishing of services as described in Colorado Revised Statutes 1973, § 39-26-104, as amended, upon every retailer in the Town of Westcliffe. (Ord. 1-1974, 2-8-1974; Ord. 10-1977, 12-6-1977)

#### **4-1-2: Definitions**

For the purpose of this Ordinance, the definitions of words herein contained shall be defined in Colorado Revised Statutes 1973 § 39-26-102, as amended, and said definitions are incorporated herein by this reference. (Ord. 1-1974, 2-8-1974)

#### **4-1-3: Licenses**

A. It shall be unlawful for any person or legal entity to engage in the business of selling tangible property at retail within the incorporated Town without first having obtained a license therefor. Such license shall be granted and issued by the Town Clerk and shall be in force and effect until the 31<sup>st</sup> day of December of the year in which it is issued, unless sooner revoked. (Ord. 1-1974, 2-8-1974)

B. Such license shall be granted and renewed only upon application stating the name and address of

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<sup>1</sup> Title 4, Chapter 2, Section 1 is repealed and reenacted. (Ord. 10-1977, 12-6-1977)

the person desiring such a license, the name of such business and the location and such other facts as the Town Clerk may require. (Ord. 1-1974, 2-8-1974)

- C. It shall be the duty of each license on or before January 1<sup>st</sup> of each year during which this Ordinance remains in effect to obtain a renewal thereof if the licensee remains in the retail business or liable to account for the tax herein provided, but nothing herein contained shall be construed to empower the Town Clerk to refuse such renewal except revocation for cause of the licensee's prior license. (Ord. 1-1974, 2-28-1974)
- D. In case business is transacted at one or more separate premises by one person a separated license for each place of business shall be required. (Ord. 1-1974, 2-8-1974)
- E. Any person engaged in the business of selling tangible personal property at retail in the Town of Westcliffe, without having secured a license therefore, except a specifically provided herein, shall be guilty of a violation of this Ordinance. (Ord. 1-1974, 2-8-1974)
- F. Each license shall be numbered and shall show the name, residence, place and character of business of the license and shall be posted in a conspicuous place in the place of business for which it is issued. No license shall be transferable. (Ord. 1-1974, 2-8-1974)
- G. No license shall be required for any person engaged exclusively in the business of selling commodities which are exempt from taxation under this Ordinance. (Ord. 1-1974, 2-8-1974)
- H. For each license issued under this Ordinance a fee of Two Dollars (\$2.00) shall be paid, which fee shall be paid for each year or fraction thereof for which said license is renewed; provided that only one-half (1/2) of said fee shall be charged on licenses issued after July First of any year. No license shall be transferable. (Ord. 1-1974, 2-8-1974)

**4-1-4: Schedule of Tax<sup>2</sup>**

The tax imposed by this Ordinance shall be two per cent (2%), in accordance with schedules promulgated by the Colorado Department of Revenue. (Ord. 1-1974, 2-8-1974; Ord. 10-1977, 12-6-1977)

**4-1-5: Vendor's Fee**

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<sup>2</sup> Title 4, Chapter 2, Section 4 is repealed and reenacted. (Ord. 10-1977, 12-6-1977)

The Vendor shall be entitled as Collection Agent for the Town of Westcliffe to withhold a collection fee in the amount of three and one third per cent from the total amount due by Vendor to the Town of Westcliffe each month. The Vendor's fee shall not be allowed, and the Vendor shall not withhold a collection fee, in the event Vendor is delinquent. (Ord. 1-1974, 2-8-1974)

**4-1-6: General Provisions and Exemptions from Taxation**

- A. For the purpose of collection, administration and enforcement of this Ordinance by the Director of Revenue, the provisions of Colorado Revised Statutes 1973, as amended §29-2-106, shall be deemed applicable and incorporated into this Ordinance. (Ord. 1-1974, 2-8-1974)
- B. The amount subject to tax under this § 29-2-105-(1)(c) Ordinance shall not include the State Sales and Use Tax as provided in C.R.S. 1973, as amended. (Ord. 1-1974, 2-8-1974)
- C. 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 Town of Westcliffe or to a common carrier for delivery to a destination outside the limits of the Town of Westcliffe. (Ord. 1-1974, 2-8-1974)
- D. The gross receipts from sales include delivery charges, when such charges are subject to the State Sales and Use Tax as provided in C.R.S 1973, § 29-2-105(1)(b) as amended, regardless of the places to which delivery is made. (Ord. 1-1974, 2-8-1974)
- E. In the event a retailer has no permanent place of business in the Town of Westcliffe, or more than one place of business, the place or places at which the retail sales are consummated for the purpose of this sales tax shall be determined as provided in Colorado Revised Statutes 1973, § 29-1-106 (1)(b), as amended, and by the rules and regulations promulgated by the Department of Revenue. (Ord. 1-1974, 2-8-1974)
- F. All sales of personal property on which a specific ownership tax has been paid or is payable shall be exempt from the Town 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 the Town of Westcliffe; and, (Ord. 1-1974, 2-8-1974)
  - (2) Such personal property is registered or required to be registered outside the limits

of the Town of Westcliffe under laws of the State of Colorado. (Ord. 1-1974, 2-8-1974)

**4-1-7: Election and Amendments**

A. The Board of Trustees may amend, alter or change this Ordinance, except as to the rate of tax herein imposed, subsequent to adoption by a majority vote of the Board of Trustees. Such amendment alteration or change need not be submitted to the electors of the Town of Westcliffe for their approval. (Ord. 1-1974, 2-8-1974)

**4-1-8: Penalty**

Any person convicted of violating any of the provisions of this Ordinance shall be punished by a fine of not to exceed \$300.00, or by imprisonment for not more than 90 days or by both such fine and imprisonment. (Ord. 1-1974, 2-8-1974)

**4-1-9: Severability**

If any provision of this Ordinance or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of the Ordinances which can be given effect without the invalid provisions or application, and to this end the provisions of this Ordinance are declared to be severable. (Ord. 1-1974, 2-8-1974)