

**CITY OF WHEAT RIDGE, COLORADO**  
**INTRODUCED BY COUNCIL MEMBER WOODEN**  
**COUNCIL BILL NO. 01**  
**ORDINANCE NO. 1614**  
Series 2017

**TITLE: AN ORDINANCE AMENDING SECTIONS 22-56 AND 22-66 OF THE WHEAT RIDGE CODE OF LAWS TO CODIFY AN INCREASE IN THE CITY'S SALES AND USE TAX PURSUANT TO VOTER APPROVAL GRANTED ON NOVEMBER 8, 2016**

**WHEREAS**, the City of Wheat Ridge is a home rule municipality having all powers conferred by Article XX of the Colorado Constitution; and

**WHEREAS**, the Council has exercised these powers by the adoption of Chapter 22 of the Wheat Ridge Code of Laws concerning taxation; and

**WHEREAS**, the Council also has authority pursuant to the Colorado Constitution and the City's home rule charter at Section 6.3 to refer questions to the electorate of the City; and

**WHEREAS**, in the exercise of this authority, the City referred ballot issue 2E to the Wheat Ridge electorate at the November 8, 2016 general election; and

**WHEREAS**, at said election, ballot question 2E was approved, authorizing the City of Wheat Ridge debt to be increased by up to \$33,000,000 with a repayment cost of less than \$38,500,000 and Wheat Ridge taxes be increased up to \$3,700,000 annually in the first fiscal year by increasing the rate of sales and use tax by one-half cent per dollar, with the proceeds of such tax increase to be used for specified purposes as set forth in the ballot question; and

**WHEREAS**, Ballot Question 2E provided that said sales and use tax increase, if approved, was to be effective for all transactions subsequent to December 31, 2016

**WHEREAS**, in order to codify the approval granted by the voters, the City Council wishes to amend section 22-56 (sales tax) and section 22-66 (use tax) of the Wheat Ridge Code of Laws in order to provide for collection by the City of such taxes as of January 1, 2017, all as authorized by the approval of ballot question 2E on November 8, 2016.

**NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WHEAT RIDGE, COLORADO:**

**Section 1.** Section 22-56(a) of the Wheat Ridge Code of Laws is amended to read as follows:

**Sec. 22-56. - Schedule.**

(a) There is hereby imposed a sales tax on all sales and services not specifically exempted in sections 22-56 or 22-58, in the amount of three **AND ONE-HALF (3.5)** percent of the purchase price. The City considers each and every sale within the City to be taxable, unless the same is specifically exempted by this chapter. In order to avoid fractions of pennies, the following brackets shall be applicable to all taxable transactions:

- (1) On sales amounting to less than nineteen cents (\$0.19), no tax;
- (2) On sales amounting to nineteen cents (\$0.19) to and including fifty-one cents (\$0.51) a tax of one cent (\$0.01);
- (3) On sales amounting to fifty-two cents (\$0.52) to and including eighty-four cents (\$0.84) a tax of two cents (\$0.02);
- (4) On sales amounting to eight-five cents (\$0.85) to and including one dollar (\$1.00) a tax of three **AND ONE-HALF** cents (**\$0.035**);
- (5) On sales in excess of one dollar (\$1.00), the tax shall be three **AND ONE-HALF** cents (**\$0.035**) on each full dollar of the sales price, plus the tax shown on the above schedule for the applicable fractional part of a dollar of each such sale price.

**Section 2. Section 22-66(a) of the Wheat Ridge Code of Laws is amended to read as follows:**

**Sec. 22-66. - Property subject to tax.**

(a) *General intent; filing of return required.* It is hereby declared to be the legislative purpose and intent of the city council that for the purposes of this article every person who, on and after the effective date of this chapter, stores, uses, distributes, consumes or receives a grant of a license to use within the city any article of tangible personal property purchased at retail, and not stored or distributed in the normal function of wholesaling, is exercising a taxable privilege and shall be taxed therefor in the amount of three **AND ONE-HALF (3.5)** percent of the purchase price. It is hereby declared that every resident of the city or any person doing business within the city who purchases, leases or receives a grant of a license to use tangible personal property for use, storage or consumption within the city from sources outside the city and taxable hereunder, and who has not paid the city sales tax imposed by this chapter, shall make an application, file a return, and pay the tax to the city. The use, storage or consumption of tangible personal property includes, for the purpose of this chapter, materials, commodities and items of tangible personal property affixed to, or made a part of, facilities and structures on real property owned or leased within the city.


**Section 3. Severability, Conflicting Ordinances Repealed.** If any section, subsection or clause of this Ordinance shall be deemed to be unconstitutional or otherwise invalid, the validity of the remaining sections, subsections and clauses shall not be affected thereby. All other ordinances or parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed.

**Section 4. Effective Date.** This Ordinance shall take effect upon adoption at second reading, as permitted by Section 5.11 of the Charter.

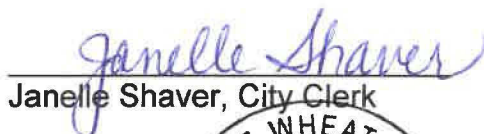
**INTRODUCED, READ, AND ADOPTED** on first reading by a vote of 8 to 0 on this 13<sup>TH</sup> day of February, 2017, ordered published in full in a newspaper of general circulation in the City of Wheat Ridge, and Public Hearing and consideration on final passage set for February 27, 2017 at 7:00 p.m., in the Council Chambers, 7500 West 29<sup>th</sup> Avenue, Wheat Ridge, Colorado.

READ, ADOPTED AND ORDERED PUBLISHED on second and final reading by a vote of 8 to 0, this 27th day of February, 2017.

SIGNED by the Mayor on this 27th day of February, 2017.

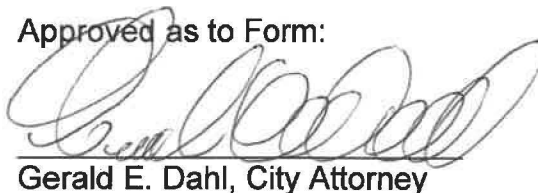
  
\_\_\_\_\_  
Joyce Jay, Mayor

ATTEST:

  
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Janelle Shaver, City Clerk



Approved as to Form:

  
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Gerald E. Dahl, City Attorney

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