## CITY OF WHEAT RIDGE, COLORADO INTRODUCED BY COUNCIL MEMBER STITES Council Bill No. <u>15</u> Ordinance No. 1442

## Series 2009

TITLE: AN ORDINANCE AMENDING CHAPTER 22, ARTICLE I OF THE WHEAT RIDGE CODE OF LAWS CONCERNING THE CREATION OF A VENDOR'S FEE.

WHEREAS, the City Council ("Council") of the City of Wheat Ridge, Colorado ("City") has previously enacted Chapter 22, Article I of the Code of Laws of the City of Wheat Ridge ("Code") concerning sales and use tax and collection of the same; and

WHEREAS, Section 22-40 (b) currently provides for a vendor's fee of zero (0) percent with a cap of zero dollars (\$0.00) per reporting period; and

WHEREAS, the Council believes a vendor's fee of two (2) percent is appropriate and that such vendor's fee should be capped at one hundred dollars (\$100.00) per reporting period of the vendor; and

WHEREAS, in recognition of the time, energy and resources required to calculate and remit sales tax to the appropriate taxing entity by vendors and to continue to encourage business in the City, the Council wishes to amend Section 22-40 (b) of the Code to create a vendor's fee.

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

<u>Section 1</u>. Chapter 22, Article I, Section 22-40 (b) of the Code of Laws of the City of Wheat Ridge, is hereby amended to read as follows:

(b) The vendor's fee, as defined in section 22-21, shall be zero (0) TWO (2) percent of the total sales tax due to the city under this chapter, up to a maximum vendor's fee of zero ONE HUNDRED dollars (\$100.00) per reporting period. THE VENDOR'S FEE SHALL ONLY BE ALLOWED WHEN RETURNS ARE TIMELY FILED FOR THE REPORTING PERIOD.

<u>Section 2.</u> <u>Implementation.</u> Notwithstanding Section 4 of this ordinance, the vendor's fee hereby created shall not be due to or claimed by vendors prior to the close of the first reporting period following October 1, 2009, for sales taking place on or after October 1, 2009.

<u>Section 3.</u> <u>Severability, Conflicting Ordinances Repealed.</u> 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 All other ordinances or parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed.

<u>Section 4.</u> <u>Effective Date.</u> This Ordinance shall take effect upon adoption with implementation on October 1, 2009.

INTRODUCED, READ, AND ADOPTED on first reading by a vote of 8 to 0 on this 8<sup>th</sup> day of June, 2009, 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 **Monday, July 13, 2009 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 6 to 2, this 13th day of July, 2009.

SIGNED by the Mayor on this 13th day of July, 2009.

ATTEST:

Michael Snow, City Clerk

Approved as to Form

Gerald E. Dahl. City Attorney

First Publication: June 11, 2009 Second Publication: July 16, 2009

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Effective Date: July 13, 2009 with implementation on October 1, 2009