

**BY AUTHORITY**

ORDINANCE NO. \_\_\_\_\_  
SERIES OF 2011

COUNCIL BILL NO. \_\_\_\_\_  
COMMITTEE OF REFERENCE:  
Government Affairs & Finance

**A BILL**

**For an ordinance establishing a temporary tax amnesty program for certain taxes imposed by Chapter 53 of the Revised Municipal Code.**

**BE IT ENACTED BY THE COUNCIL OF THE CITY AND COUNTY OF DENVER:**

**Section 1. Tax Amnesty Program Established.** Notwithstanding any other provision in Chapter 53 (Taxation and Miscellaneous Revenue) of the Revised Municipal Code, the manager of finance shall conduct a tax amnesty program for any taxpayer liable for the payment of any of the taxes specified in Section 2 of this ordinance for tax liabilities incurred on or before June 30, 2011. The taxpayer amnesty program shall be conducted from October 1, 2011, through December 30, 2011 and shall not extend to any other period.

**Section 2. Eligible Taxpayers and Taxes.** A taxpayer eligible to participate in the tax amnesty program shall include any taxpayer liable for payment of sales taxes imposed by Article II (City Sales Tax Article), Chapter 53 of the Revised Municipal Code; use taxes imposed by Article III (City Use Tax Article), Chapter 53 of the Revised Municipal Code; Article V (Employee Occupational Privilege Tax Article), of Chapter 53 of the Revised Municipal Code; and Article VI (Business Occupational Privilege Tax Article), of Chapter 53 of the Revised Municipal Code.

**Section 3. Participation Requirements.** To participate in the tax amnesty program, a taxpayer shall comply with all of the following.

(a) **Taxpayer to File Tax Amnesty Application and Pay Full Amount of Taxes and One-Half of Interest by December 30, 2011.** Subject to the provisions of Section 5 of this ordinance, the tax amnesty program shall permit any taxpayer liable for payment of any taxes specified in Section 2 of this ordinance to report the amount of the taxes for which the taxpayer is liable on a tax amnesty application form, in such form and containing such information as the manager of finance shall require, and to file the completed tax amnesty application form and pay the full amount of such taxes to the manager of finance, including one-half of any interest due on or before December 30, 2011, without the imposition of any fine or other civil or criminal penalty otherwise provided by law.

(1) A tax amnesty application filed pursuant to Section 3 of this ordinance

1 shall be considered to be timely filed if it is received by the manager of finance between  
2 October 1, 2011, and December 30, 2011, or if is postmarked by the United States postal  
3 service between October 1, 2011, and December 30, 2011

4 (2) Payment made pursuant to Section 3 of this ordinance shall be  
5 considered to be timely made if the full amount of such payment is received by the manager of  
6 finance between October 1, 2011, and December 30, 2011, or if is postmarked by the United  
7 States postal service between October 1, 2011, and December 30, 2011

8 (b) **Refunds, Amended Returns and Proceedings Relating to Tax Amnesty**  
9 **Program are Barred.** Participation in the tax amnesty program is conditioned upon the  
10 taxpayer's agreement, subject to the provisions of Section 4 of this ordinance, that it shall not  
11 file a claim for refund or an amended return, or seek administrative or judicial review for the  
12 periods in which the taxpayer filed a tax amnesty application.

13 **Section 4. Undisclosed Liabilities.**

14 (a) All tax liabilities reported and paid pursuant to Section 3 of this ordinance are  
15 subject to examination, audit and assessment as .provided in Article II (City Sales Tax Article),  
16 Chapter 53 of the Revised Municipal Code; use taxes imposed by Article III (City Use Tax  
17 Article), Chapter 53 of the Revised Municipal Code; Article V (Employee Occupational  
18 Privilege Tax Article), of Chapter 53 of the Revised Municipal Code; and Article VI (Business  
19 Occupational Privilege Tax Article), of Chapter 53 of the Revised Municipal Code. This  
20 section does not preclude the assessment of taxes, penalties, and interest with respect to any  
21 amounts determined by the manager of finance to have been underpaid for any tax period for  
22 which the taxpayer received penalty or interest relief under Section 3 of this ordinance.

23 (b) A taxpayer may appeal, in the same manner and within the same time as provided  
24 by law for the appeal of that specific tax, the difference between the amount reported and paid  
25 pursuant to Section 3 of this ordinance and the amount subsequently determined by the  
26 department of finance to be due as a result of examination or audit.

27 **Section 5. Ineligible Taxpayers and Taxes.**

28 (a) **Notice of Final Determination, Assessment, and Demand for Payment Issued**  
29 **Before Tax Amnesty Application Filed.** A taxpayer liable for the payment of any taxes  
30 specified in Section 2 of this ordinance shall not be permitted to satisfy such liability through  
31 the tax amnesty program for periods that a written Notice of Delinquency, Notice of  
32 Underpayment, or Notice of Final Determination, Assessment, and Demand for Payment has  
33 been issued to the taxpayer before the taxpayer has filed a tax amnesty application and paid

1 the full amount of the such taxes and one-half of the interest due, as specified in Section 3 of  
2 this ordinance.

3 (b) **Agreement to Pay Executed Before October 1, 2011.** A taxpayer liable for the  
4 payment of any taxes specified in Section 2 of this ordinance shall not be permitted to satisfy  
5 such liability through the tax amnesty program if the taxpayer has executed an agreement to  
6 pay such taxes before October 1, 2011

7 (c) **Taxpayer Under Investigation.** A taxpayer who is under investigation or being  
8 prosecuted for criminal or fraudulent activity as of October 1, 2011, for crimes related to any  
9 taxes collected by the department of finance is not eligible to participate in the tax amnesty  
10 program, regardless of whether the taxes owed for which the taxpayer seeks amnesty are the  
11 taxes on which the investigation or prosecution is based.

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13  
14 COMMITTEE APPROVAL DATE:

15 MAYOR-COUNCIL DATE:

16 PASSED BY THE COUNCIL: \_\_\_\_\_, 2011

17 \_\_\_\_\_ - PRESIDENT

18 APPROVED: \_\_\_\_\_ - MAYOR \_\_\_\_\_, 2011

19 ATTEST: \_\_\_\_\_ - CLERK AND RECORDER,  
20 EX-OFFICIO CLERK OF THE  
21 CITY AND COUNTY OF DENVER

22 NOTICE PUBLISHED IN THE DAILY JOURNAL: \_\_\_\_\_, 2011; \_\_\_\_\_, 2011

23 PREPARED BY: Charles T. Solomon, Assistant City Attorney, June 6, 2011

24 Pursuant to section 13-12, D.R.M.C., this proposed ordinance has been reviewed by the office  
25 of the City Attorney. We find no irregularity as to form, and have no legal objection to the  
26 proposed ordinance. The proposed ordinance is not submitted to the City Council for approval  
27 pursuant to § 3.2.6 of the Charter.

28 David W. Broadwell, City Attorney

29 BY: \_\_\_\_\_, Assistant City Attorney Date: \_\_\_\_\_, 2011