

1 BY AUTHORITY

2 ORDINANCE NO. \_\_\_\_\_  
3 SERIES OF 2020

COUNCIL BILL NO. \_\_\_\_\_  
COMMITTEE OF

4 REFERENCE:

5  
6 A BILL

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8 **For an ordinance amending Chapter 32 of the Denver Revised Municipal Code to**  
9 **eliminate license fees for retail sales, retail use, and lodger's tax licenses.**

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

12 **Section 1.** Section 32-107 of the Denver Revised Municipal Code is hereby amended by  
13 adding the underlined language and deleting the stricken language to read as follows:

14 **Sec. 32-107. - Retail sales license, retail use tax license, and lodger's tax license.**

- 15 (1) (a) A retail sales license, retail use tax license, and lodger's tax license shall,  
16 unless sooner revoked, be in effect until the thirty-first day of December of odd-  
17 numbered years following or during the year in which it is issued.
- 18 (b) It is the duty of each licensee on or before January first of even-numbered years  
19 following the year in which the license is issued or renewed to obtain a renewal  
20 thereof if the licensee remains in retail business or liable to account as a retailer for  
21 the tax provided in the city retail sales tax article, the city use tax article, or the city  
22 lodger's tax article.
- 23 (c) Starting on January 1, 2021, no fee shall be charged for a retail sales license, a  
24 retail use license, or a lodger's tax license. ~~For each license issued, a fee of fifty~~  
25 ~~dollars (\$50.00) shall be paid, which fee shall accompany the application. A further~~  
26 ~~fee of fifty dollars (\$50.00) shall be paid for each two-year period beginning in even-~~  
27 ~~numbered years for which such license is renewed. Notwithstanding the provisions~~  
28 ~~of section 32-6 of this Code, payment of a fee for such a license issued after June~~  
29 ~~thirtieth of even-numbered years shall be prorated in decrements of twelve dollars~~  
30 ~~and fifty cents (\$12.50) for each succeeding six-month period following June~~  
31 ~~thirtieth of the even-numbered year as set forth in the following table:~~

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Dates of Application for License			
<del>Even-Numbered Years</del>		<del>Odd-Numbered Years</del>	
<del>January 1—June 30</del>	<del>July 1—December 31</del>	<del>January 1—June 30</del>	<del>July 1—December 31</del>
<del>\$50.00</del>	<del>\$37.50</del>	<del>\$25.00</del>	<del>\$12.50</del>

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All licenses shall be renewed on a biennial basis, effective January 1, 1994.

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(2) (a) A person conducting a special sales event may apply ~~and pay five dollars (\$5.00)~~ for a special event retail sales license to engage in the business of selling at retail for a temporary period of time, less than two (2) weeks in duration. No fee shall be charged for a special event license.

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(b) A person engaged in retail sales at more than three (3) special sales events in any two-year period following January first of even-numbered years shall apply to the department of finance for a retail sales license to engage in selling at retail. Special sales event retail sales licenses shall only apply to retail sales made by the person to whom the license is issued and shall not apply to sales at such person's customary business location or to any sales other than the special sales event. A person to whom a special event retail sales license has been issued shall file a separate return and payment of sales taxes for each special sales event at which retail sales are made by such person on the twentieth day of the month following the month in which such special sales event began.

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(c) For purposes of this subsection (2), "special sales event" means an event where retail sales are made by a vendor who moves goods, equipment or personnel into the city temporarily in order to participate in the event.

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(d) Any person engaged in retail sales at a special sales event who does not hold or obtain a valid retail sales license shall obtain a special event retail sales license pursuant to the provisions of this subsection (2).

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**Section 3. Effective date.** This bill takes effect January 1, 2021.

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1 COMMITTEE APPROVAL DATE: \_\_\_\_\_, 2020.  
2 MAYOR-COUNCIL DATE: \_\_\_\_\_, 2020.  
3 PASSED BY THE COUNCIL \_\_\_\_\_ 2020  
4 \_\_\_\_\_ - PRESIDENT  
5 APPROVED: \_\_\_\_\_ - MAYOR \_\_\_\_\_ 2020  
6 ATTEST: \_\_\_\_\_ - CLERK AND RECORDER,  
7 EX-OFFICIO CLERK OF THE  
8 CITY AND COUNTY OF DENVER  
9  
10 NOTICE PUBLISHED IN THE DAILY JOURNAL \_\_\_\_\_ 2020; \_\_\_\_\_ 2020  
11  
12 PREPARED BY: Charles T. Solomon, Assistant City Attorney; DATE: \_\_\_\_\_  
13  
14 Pursuant to section 13-12, D.R.M.C., this proposed ordinance has been reviewed by the office of  
15 the City Attorney. We find no irregularity as to form, and have no legal objection to the proposed  
16 ordinance. The proposed ordinance is **not** submitted to the City Council for approval pursuant to §  
17 3.2.6 of the Charter.  
18  
19 Kristin M. Bronson  
20 City Attorney  
21  
22 BY: \_\_\_\_\_, \_\_\_\_\_ City Attorney  
23 DATE: \_\_\_\_\_