

1 BY AUTHORITY

2 ORDINANCE NO. \_\_\_\_\_  
3 SERIES OF 2017

COUNCIL BILL NO. CB17-0526  
COMMITTEE OF REFERENCE:  
Finance & Governance

5 A B I L L

6 **For an Ordinance repealing Article X (Tax on TaxiCab Operators), Chapter 53**  
7 **(Taxation and Miscellaneous Revenue) of the Denver Revised Municipal Code.**

8  
9 **BE IT ENACTED BY THE COUNCIL OF THE CITY AND COUNTY OF DENVER:**

10 **Section 1.** Article X, Chapter 53 of the Revised Municipal Code, which currently reads as  
11 follows, is repealed in its entirety:

12 **ARTICLE X. TAX UPON TAXICAB OPERATORS**

13 **Sec. 53-471. Definitions.**

14 ~~The following words and phrases, when used in this article, shall have the meanings~~  
15 ~~respectively ascribed to them:~~

16 (1) ~~Operator shall mean any person engaged in the business of transporting persons for~~  
17 ~~hire in and upon the streets, ways and public places of the city by means of one or~~  
18 ~~more taxicabs.~~

19 (2) ~~Taxicabs shall mean any vehicle used to transport persons for hire, having a seating~~  
20 ~~capacity of not more than five (5) persons, not including the driver.~~

21 **Sec. 53-472. Declaration of policy and purpose.**

22 ~~The city council hereby finds, determines and declares that considering the use of the public~~  
23 ~~streets, ways and places and for the engaging in the commercial enterprise of transporting persons~~  
24 ~~for hire in the city in relation to the expenditures required of the city for the, construction, maintenance~~  
25 ~~and supervision of the streets, ways and public places and all other matters proper to be considered~~  
26 ~~in relation thereto and in relation to a proper, just and equitable distribution of the tax burdens within,~~  
27 ~~the city, the imposition of a tax upon the operators of taxicabs is reasonable, proper, uniform and~~  
28 ~~nondiscriminatory and that the amount of the tax hereby imposed by this article is reasonable,~~  
29 ~~proper, uniform and nondiscriminatory and necessary for a just and proper distribution of tax burdens~~  
30 ~~within the city.~~

31 **Sec. 53-473. Tax imposed.**

32 ~~There is hereby levied, assessed and imposed an annual tax upon each operator in the~~  
33 ~~amount of one hundred dollars (\$100.00), plus the further sum of fifty dollars (\$50.00) for each~~

1 ~~taxicab operated by the operator on the streets, ways and public places of the city.~~

2 **~~Sec. 53-474. Payment of tax.~~**

3 ~~The tax under this article shall be due and payable to the manager of finance on January first~~  
4 ~~of each year and shall become delinquent from February first of the same year. Prepayment of the~~  
5 ~~tax may be made in the month of December preceding the due date. Upon receipt of such tax from~~  
6 ~~the operator, it shall be the duty of the manager of finance to issue a receipt to the operator, and a~~  
7 ~~sticker or other identifying symbol for each taxicab vehicle showing the name of the operator paying~~  
8 ~~the tax, the date of payment, the year for which the tax is paid and the description of the vehicle.~~  
9 ~~The operator of the vehicle shall at all times during the year keep the sticker or identifying symbol~~  
10 ~~prominently displayed upon the taxicab, indicating that the proper tax has been paid. Interest shall~~  
11 ~~accrue on all delinquent taxes from the day of delinquency until paid or collected at the rate of one~~  
12 ~~per cent per month. No delinquency in payment of the tax herein provided for shall be grounds for~~  
13 ~~suspension, revocation or interference of any license or certificate granted to any operator by any~~  
14 ~~licensing authority pursuant to the statutes and laws of the state.~~

15 **~~Sec. 53-475. Collection of delinquent taxes.~~**

16 ~~The city shall have the right to recover all sums due by the terms of this article by judgment~~  
17 ~~and execution thereon in a civil action in any court of competent jurisdiction, or in any such manner~~  
18 ~~as may be provided by the Charter and ordinances of the city.~~

19 **~~Secs. 53-476 - 53-490. Reserved.~~**

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21  
22

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1 COMMITTEE APPROVAL DATE: May 16, 2017

2 MAYOR-COUNCIL DATE: May 23, 2017

3 PASSED BY THE COUNCIL: \_\_\_\_\_

4 \_\_\_\_\_ - PRESIDENT

5 APPROVED: \_\_\_\_\_ - MAYOR \_\_\_\_\_

6 ATTEST: \_\_\_\_\_ - CLERK AND RECORDER,  
7 EX-OFFICIO CLERK OF THE  
8 CITY AND COUNTY OF DENVER

9 NOTICE PUBLISHED IN THE DAILY JOURNAL: \_\_\_\_\_; \_\_\_\_\_

10 PREPARED BY: Charles T. Solomon, Assistant City Attorney DATE: June 15, 2017

11 Pursuant to section 13-12, D.R.M.C., this proposed ordinance has been reviewed by the office of  
12 the City Attorney. We find no irregularity as to form, and have no legal objection to the proposed  
13 ordinance. The proposed ordinance is not submitted to the City Council for approval pursuant to  
14 §3.2.6 of the Charter.

15 Kristin M. Bronson, Denver City Attorney

16 BY:  \_\_\_\_\_, Assistant City Attorney DATE: Jun 15, 2017