

1 BY AUTHORITY

2 ORDINANCE NO.
3 SERIES OF 2010

COUNCIL BILL NO. CB10-0717
COMMITTEE OF REFERENCE:
Government Affairs & Finance

6 **A BILL**

7 **For an ordinance relating to Chapter 53 (Taxation and Miscellaneous Revenue)**
8 **of the Revised Municipal Code, increasing the time that taxpayers have to file**
9 **appeals with the Manager of Finance.**

10
11 **BE IT ENACTED BY THE COUNCIL OF THE CITY AND COUNTY OF DENVER:**

12 **Section 1.** Section 43, Article II (City Sales Tax Article), Chapter 53 (also known and
13 cited as Section 53-43) of the Revised Municipal Code is hereby amended to read as follows:

14 (d) *Hearing.* An aggrieved applicant for a refund may, within thirty (30) ~~twenty (20)~~ days
15 after such decision is mailed postpaid to the taxpayer, petition the manager of finance for a
16 hearing on the claim in the manner provided in section 53-49 of this article regarding petitions to
17 the manager protesting assessments and estimates of unpaid taxes.

18 **Section 2.** Section 45, Article II (City Sales Tax Article), Chapter 53 (also known and
19 cited as Section 53-45) of the Revised Municipal Code is hereby amended to read as follows:

20 (c) If the amount paid is less than the amount due, the difference, together with interest
21 thereon at the rate of one (1) percent each month, or fraction thereof, from the time the return
22 was due until the date paid, together with applicable penalty, if any, shall be paid over by the
23 vendor within thirty (30) ~~twenty (20)~~ days after written notice and demand for payment from the
24 manager.

25 **Section 3.** Section 46, Article II (City Sales Tax Article), Chapter 53 (also known and
26 cited as Section 53-46) of the Revised Municipal Code is hereby amended to read as follows:

27 (a) In any case in which a taxpayer fails to file a return or pay over the tax within the time
28 required by this article, but without the intent to defraud, there shall be added as a penalty fifteen
29 (15) percent of the total amount of the deficiency, but not less than twenty-five dollars (\$25.00),
30 and interest in such cases shall be collected at the rate of one (1) percent each month, or
31 fraction thereof, on the amount due on the deficiency from the time the return was due to the
32 date the tax is paid, which interest and addition shall become due and payable within thirty (30)
33 ~~twenty (20)~~ days after the written notice and demand by the manager, and such interest shall be

1 assessed, collected and paid in the same manner as the tax itself.

2 **Section 4.** Section 47, Article II (City Sales Tax Article), Chapter 53 (also known and
3 cited as Section 53-47) of the Revised Municipal Code is hereby amended to read as follows:

4 If any part of the deficiency is due to fraud with the intent to evade the tax, there shall be
5 added as a penalty fifty (50) percent of the total amount of the deficiency, and in such case the
6 whole amount of the tax unpaid, including the additions, shall become due and payable thirty
7 (30) ~~twenty (20)~~ days after written notice and demand by the manager, and an additional one (1)
8 percent each month, or fraction thereof, on said amounts shall be added from the date the return
9 was due until paid, and such addition shall be assessed, collected and paid in the same manner
10 as the tax itself.

11 **Section 5.** Section 49, Article II (City Sales Tax Article), Chapter 53 (also known and
12 cited as Section 53-49) of the Revised Municipal Code is hereby amended to read as follows:

13 (c) Such estimated amounts shall thereupon become an assessment, and such
14 assessment shall be final and due and payable from the taxpayer to the city thirty (30) ~~twenty~~
15 ~~(20)~~ days from either the date of personal service of the notice and demand or the date of
16 mailing of the notice and demand; provided, however, that within said thirty-day (30) ~~twenty-day~~
17 period the delinquent taxpayer may petition the manager in writing for a revision, modification, or
18 cancellation of such assessment, and, in such case, the taxpayer shall, within such thirty-day
19 (30) ~~twenty-day~~ period, elect to have further proceedings, if any, following the hearing before the
20 manager, governed either by subsections 29-2-106.1(3) or (8) of the Colorado Revised Statutes
21 or by section 53-56 of this article (in accordance with subsection 29-2-106.1(9) of the Colorado
22 Revised Statutes). Failure to make an election shall be considered to be an election to be
23 governed in further proceedings, if any, by section 53-56 of this article. Further, the taxpayer
24 shall furnish the manager a summary written statement of facts and reasons for and the amount
25 of the requested changes in the assessment and otherwise comply with the applicable rules and
26 regulations promulgated by the manager relating to petitions and hearings. The filing of a
27 petition shall not toll the accrual of interest on the amount of taxes due.

28 (d) Similarly, if any retailer having filed a return of and paid over the tax levied by this
29 article feels that the amount of the tax is incorrect, the retailer may apply to the manager by
30 petition in writing within thirty (30) ~~twenty (20)~~ days after the notice is mailed to him, or if
31 applicable, after personal service, and the retailer may demand a hearing and a correction of the

1 amount, or part of the amount, of the tax so assessed, following and complying with the same
2 requirements as set forth in subsection (c) of this section.

3 **Section 6.** Subsection (a)(2) of Section 63, Article II (City Sales Tax Article), Chapter 53
4 (also known and cited as Section 53-63(a)(2)) of the Revised Municipal Code is hereby
5 amended to read as follows:

6 (2) When any amount of tax, penalty or interest is not paid within thirty (30) ~~twenty (20)~~
7 days from the mailing or personal service of demand for payment thereof and no protest thereof
8 has been filed with the manager within said period; or

9 **Section 7.** Section 111, Article III (City Use Tax Article), Chapter 53 (also known and
10 cited as Section 53-111) of the Revised Municipal Code is hereby amended to read as follows:

11 (d) Hearing. An aggrieved applicant for a refund may, within thirty (30) ~~twenty (20)~~ days
12 after such decision is mailed postpaid to the taxpayer, petition the manager of finance for a
13 hearing on the claim in the manner provided in section 53-117 of this article regarding petitions
14 to the manager protesting assessments and estimates of unpaid taxes.

15 **Section 8.** Section 113, Article III (City Use Tax Article), Chapter 53 (also known and
16 cited as Section 53-113) of the Revised Municipal Code is hereby amended to read as follows:

17 (c) If the amount paid is less than the amount due, the difference, together with interest
18 thereon at the rate of one (1) percent each month, or fraction thereof, from the time the return
19 was due until the date paid, together with applicable penalty, if any, shall be paid over by the
20 vendor within thirty (30) ~~twenty (20)~~ days after written notice and demand for payment from the
21 manager.

22 **Section 9.** Section 114, Article III (City Use Tax Article), Chapter 53 (also known and
23 cited as Section 53-114) of the Revised Municipal Code is hereby amended to read as follows:

24 (a) In any case in which a taxpayer fails to file a return or pay over the tax within the time
25 required by this article, but without the intent to defraud, there shall be added as a penalty fifteen
26 (15) percent of the total amount of the deficiency, but not less than twenty-five dollars (\$25.00),
27 and interest in such cases shall be collected at the rate of one (1) percent each month, or
28 fraction thereof, on the amount due on the deficiency from the time the return was due to the
29 date the tax is paid, which interest and addition shall become due and payable within thirty (30)
30 ~~twenty (20)~~ days after the written notice and demand by the manager, and such interest shall be
31 assessed, collected and paid in the same manner as the tax itself.

1 **Section 10.** Section 115, Article III (City Use Tax Article), Chapter 53 (also known and
2 cited as Section 53-115) of the Revised Municipal Code is hereby amended to read as follows:

3 If any part of the deficiency is due to fraud with the intent to evade the tax, there shall be
4 added fifty (50) percent of the total amount of the deficiency, and in such case the whole amount
5 of the tax unpaid, including the additions, shall become due and payable thirty (30) ~~twenty (20)~~
6 days after written notice and demand by the manager, and an additional one (1) percent each
7 month, or fraction thereof, on said amounts shall be added from the date the return was due until
8 paid, and such addition and interest shall be assessed, collected and paid in the same manner
9 as the tax itself.

10 **Section 11.** Section 117, Article III (City Use Tax Article), Chapter 53 (also known and
11 cited as Section 53-117) of the Revised Municipal Code is hereby amended to read as follows:

12 (c) Such estimated amounts shall thereupon become an assessment, and such
13 assessment shall be final and due and payable from the taxpayer to the city thirty (30) ~~twenty~~
14 ~~(20)~~ days from either the date of personal service of the notice and demand or the date of
15 mailing of the notice and demand; provided, however, that within said thirty-day (30) ~~twenty-day~~
16 period the delinquent taxpayer may petition the manager in writing for a revision, modification, or
17 cancellation of such assessment, and, in such case, the taxpayer shall, within such thirty-day
18 ~~(30) twenty-day~~ period, elect to have further proceedings, if any, following the hearing before the
19 manager, governed either by subsections 29-2-106.1(3) or (8) of the Colorado Revised Statutes
20 or by section 53-124 of this article (in accordance with subsection 29-2-106.1(9) of the Colorado
21 Revised Statutes). Failure to make an election shall be considered to be an election to be
22 governed in further proceedings, if any, by section 53-124 of this article. Further, the taxpayer
23 shall furnish the manager a summary written statement of facts and reasons for and the amount
24 of the requested changes in the assessment and otherwise comply with the applicable rules and
25 regulations promulgated by the manager relating to petitions and hearings. The filing of a petition
26 shall not toll the accrual of interest on the amount of taxes due.

27 (d) Similarly, if any retailer having filed a return of and paid over the tax levied by this
28 article feels that the amount of the tax is incorrect, the retailer may apply to the manager by
29 petition in writing within thirty (30) ~~twenty (20)~~ days after the notice is mailed to him, or if
30 applicable, after personal service, and the telecommunications business may demand payment
31 of the tax, requesting a hearing and a correction of the amount, or part of the amount, of the tax

1 assessed, following and complying with the same requirements as set forth in subsection (c) of
2 this section.

3 **Section 12.** Subsection (a) of section 131, Article III (City Use Tax Article), Chapter 53
4 (also known and cited as Section 53-131(a)) of the Revised Municipal Code is hereby amended
5 to read as follows:

6 (2) When any amount of tax, penalty or interest is not paid within thirty (30) ~~twenty (20)~~
7 days from the mailing or personal service of demand for payment thereof and no protest thereof
8 has been filed with the manager within said period; or

9 **Section 13.** Section 181, Article IV (City Lodger's Tax Article), Chapter 53 (also known
10 and cited as Section 53-181) of the Revised Municipal Code is hereby amended to read as
11 follows:

12 (d) *Hearing.* An aggrieved applicant may, within thirty (30) ~~ten (10)~~ days after such
13 decision is mailed to him, petition the manager of finance for a hearing on the claim in the
14 manner provided in this article.

15 **Section 14.** Section 183, Article IV (City Lodger's Tax Article), Chapter 53 (also known
16 and cited as Section 53-183) of the Revised Municipal Code is hereby amended to read as
17 follows:

18 (3) If the amount paid is less than the amount due, the difference, together with interest
19 thereon at the rate of one (1) percent per month from the time the return was due, shall be paid
20 by the taxpayer within thirty (30) ~~twenty (20)~~ days after written notice and demand to the taxpayer
21 from the manager.

22 **Section 15.** Section 184, Article IV (City Lodger's Tax Article), Chapter 53 (also known
23 and cited as Section 53-184) of the Revised Municipal Code is hereby amended to read as
24 follows:

25 (a) In any case in which a taxpayer fails to file a return or pay over the tax within the time
26 required by this article, but without the intent to defraud, there shall be added as a penalty fifteen
27 (15) percent of the total amount of the deficiency, but not less than twenty-five dollars (\$25.00),
28 and interest in such cases shall be collected at the rate of one (1) percent each month, or
29 fraction thereof, on the amount due on the deficiency from the time the return was due to the
30 date the tax is paid, which interest and addition shall become due and payable within thirty (30)
31 ~~twenty (20)~~ days after the written notice and demand by the manager, and such interest shall be

1 assessed, collected and paid in the same manner as the tax itself.

2 **Section 16.** Section 185, Article IV (City Lodger's Tax Article), Chapter 53 (also known
3 and cited as Section 53-185) of the Revised Municipal Code is hereby amended to read as
4 follows:

5 If any part of the deficiency is due to fraud with the intent to evade the tax, then there shall
6 be added fifty (50) percent of the total amount of the deficiency, and in such case the whole
7 amount of the tax unpaid, including the additions, shall become due and payable thirty (30)
8 ~~twenty (20)~~ days after written notice and demand by the manager of finance, and an additional
9 one (1) percent per month on such amounts shall be added from the date the return was due
10 until paid.

11 **Section 17.** Section 187, Article IV (City Lodger's Tax Article), Chapter 53 (also known
12 and cited as Section 53-187) of the Revised Municipal Code is hereby amended to read as
13 follows:

14 (c) Such estimated amounts shall thereupon become an assessment, and such
15 assessment shall be final and due and payable from the taxpayer to the city thirty (30) ~~twenty~~
16 ~~(20)~~ days from either the date of personal service of the notice and demand or the date of
17 mailing of the notice and demand; provided, however, that within said thirty-day (30) ~~twenty-day~~
18 period the delinquent taxpayer may petition the manager in writing for a revision, modification or
19 cancellation of such assessment, and, further, said taxpayer shall, within such thirty-day (30)
20 ~~twenty-day~~ period, furnish the manager a written statement of the facts and reasons for the
21 requested changes in the assessment and otherwise comply with the applicable rules and
22 regulations promulgated by the manager relating to petitions and hearings. The filing of a petition
23 shall not toll the accrual of interest on the amount of taxes due.

24 **Section 18.** Section 188, Article IV (City Lodger's Tax Article), Chapter 53 (also known
25 and cited as Section 53-188) of the Revised Municipal Code is hereby amended to read as
26 follows:

27 If any person, having made a return and paid the tax provided for in this article, feels that
28 the amount of tax is incorrect, the person may apply to the manager by petition in writing within
29 thirty (30) ~~twenty (20)~~ days after the notice is mailed to the person, for a hearing and a correction
30 of the amount of tax so assessed, in which petition the person shall set forth the reasons why
31 such hearing should be granted and the amount by which such tax should be reduced. The

1 manager shall notify the petitioner in writing of the time and place fixed by the manager for such
2 hearing. After such hearing, the manager shall make such order in the matter as is just and
3 lawful and shall furnish a copy of such order to the petitioner.

4 **Section 19.** Subsection (a) of section 198, Article IV (City Lodger's Tax Article), Chapter
5 53 (also known and cited as Section 53-198(a)) of the Revised Municipal Code is hereby
6 amended to read as follows:

7 (2) When any amount of tax, penalty or interest is not paid within thirty (30) ~~twenty (20)~~
8 days from the mailing or personal service of demand for payment thereof and no protest thereof
9 has been filed with the manager within said period; or

10 **Section 20.** Section 250, Article V (Employee Occupational Privilege Tax Article),
11 Chapter 53 (also known and cited as Section 53-250) of the Revised Municipal Code is hereby
12 amended to read as follows:

13 (c) If the amount paid is less than the amount due, the difference, together with interest
14 thereon at the rate of one (1) percent each month, or fraction thereof, from the time the return
15 was due until the date paid, shall be paid over by the employer within thirty (30) ~~twenty (20)~~ days
16 after written notice and demand for payment from the manager.

17 **Section 21.** Section 251, Article V (Employee Occupational Privilege Tax Article),
18 Chapter 53 (also known and cited as Section 53-251) of the Revised Municipal Code is hereby
19 amended to read as follows:

20 (a) In any case in which a taxpayer fails to file a return or pay over the tax within the time
21 required by this article, but without the intent to defraud, there shall be added as a penalty fifteen
22 (15) percent of the total amount of the deficiency, but not less than twenty-five dollars (\$25.00),
23 and interest in such cases shall be collected at the rate of one (1) percent each month, or
24 fraction thereof, on the amount due on the deficiency from the time the return was due to the
25 date the tax is paid, which interest and addition shall become due and payable within thirty (30)
26 ~~twenty (20)~~ days after the written notice and demand by the manager, and such interest shall be
27 assessed, collected and paid in the same manner as the tax itself.

28 **Section 22.** Section 252, Article V (Employee Occupational Privilege Tax Article),
29 Chapter 53 (also known and cited as Section 53-252) of the Revised Municipal Code is hereby
30 amended to read as follows:

1 If any part of the deficiency is due to fraud with the intent to evade the tax, then there
2 shall be added fifty (50) percent of the total amount of the deficiency, and in such case the
3 whole amount of the tax unpaid, including the additions, shall become due and payable thirty
4 (30) ~~ten (10)~~ days after written notice and demand by the manager of finance and an additional
5 one (1) percent per month, or fraction thereof, on such amounts shall be added from the date
6 the return was due until paid.

7 **Section 23.** Section 254, Article V (Employee Occupational Privilege Tax Article),
8 Chapter 53 (also known and cited as Section 53-254) of the Revised Municipal Code is hereby
9 amended to read as follows:

10 (c) Such estimated amounts shall thereupon become an assessment, and such
11 assessment shall be final and due and payable from the taxpayer to the city thirty (30) ~~twenty~~
12 ~~(20)~~ days from either the date of personal service of the notice and demand or the date of
13 mailing of the notice and demand; provided, however, that within said thirty-day (30) ~~twenty-day~~
14 period the delinquent taxpayer may petition the manager in writing for a revision, modification or
15 cancellation of such assessment, and further, said taxpayer shall, within such thirty-day (30)
16 ~~twenty-day~~ period, furnish the manager a summary written statement of the facts and reasons for
17 and the amount of the requested changes in the assessment and otherwise comply with the
18 applicable rules and regulations promulgated by the manager relating to petitions and hearings.
19 The filing of a petition shall not toll the accrual of interest on the amount of taxes due.

20 **Section 24.** Subsection (a) of section 264, Article V (Employee Occupational Privilege
21 Tax Article), Chapter 53 (also known and cited as Section 53-264(a)) of the Revised Municipal
22 Code is hereby amended to read as follows:

23 (2) When any amount of tax, penalty or interest is not paid within thirty (30) ~~twenty (20)~~
24 days from the mailing or personal service of demand for payment thereof and no protest thereof
25 has been filed with the manager within said period; or

26 **Section 25.** Section 302, Article VI (Business Occupational Privilege Tax Article),
27 Chapter 53 (also known and cited as Section 53-302) of the Revised Municipal Code is hereby
28 amended to read as follows:

29 (c) If the amount paid is less than the amount due, the difference, together with interest
30 thereon at the rate of one (1) percent each month, or fraction thereof, from the time the return
31 was due until the date paid, shall be paid over by the employer within thirty (30) ~~twenty (20)~~ days

1 after written notice and demand for payment from the manager.

2 **Section 26.** Section 303, Article VI (Business Occupational Privilege Tax Article),
3 Chapter 53 (also known and cited as Section 53-303) of the Revised Municipal Code is hereby
4 amended to read as follows:

5 (a) In any case in which a taxpayer fails to file a return or pay over the tax within the time
6 required by this article, but without the intent to defraud, there shall be added as a penalty fifteen
7 (15) percent of the total amount of the deficiency, but not less than twenty-five dollars (\$25.00),
8 and interest in such cases shall be collected at the rate of one (1) percent each month, or
9 fraction thereof, on the amount due on the deficiency from the time the return was due to the
10 date the tax is paid, which interest and addition shall become due and payable within thirty (30)
11 ~~twenty (20)~~ days after the written notice and demand by the manager, and such interest shall be
12 assessed, collected and paid in the same manner as the tax itself.

13 **Section 27.** Section 304, Article VI (Business Occupational Privilege Tax Article),
14 Chapter 53 (also known and cited as Section 53-304) of the Revised Municipal Code is hereby
15 amended to read as follows:

16 If any part of the deficiency is due to fraud with the intent to evade the tax, then there
17 shall be added fifty (50) percent of the total amount of the deficiency, and in such case the
18 whole amount of the tax unpaid, including the additions, shall become due and payable thirty
19 (30) ~~ten (10)~~ days after written notice and demand by the manager of finance, and an additional
20 one (1) percent per month, or fraction thereof, on such amounts shall be added from the date
21 the return was due until paid.

22 **Section 28.** Section 306, Article VI (Business Occupational Privilege Tax Article),
23 Chapter 53 (also known and cited as Section 53-306) of the Revised Municipal Code is hereby
24 amended to read as follows:

25 (c) Such estimated amounts shall thereupon become an assessment, and such
26 assessment shall be final and due and payable from the taxpayer to the city thirty (30) ~~twenty~~
27 ~~(20)~~ days from either the date of personal service of the notice and demand or the date of
28 mailing of the notice and demand; provided, however, that within said thirty-day (30) ~~twenty-day~~
29 period the delinquent taxpayer may petition the manager in writing for a revision, modification or
30 cancellation of such assessment, and further, said taxpayer shall, in order to perfect such
31 petition and within such thirty-day (30) ~~twenty-day~~ period, furnish the manager a summary written

1 statement of the facts and reasons for and the amount of the requested changes in the
2 assessment, and thereafter comply otherwise with the applicable rules and regulations
3 promulgated by the manager relating to petitions and hearings. The filing of a petition shall not
4 toll the accrual of interest on the amount of taxes due.

5 **Section 29.** Subsection (a) of Section 316, Article VI (Business Occupational Privilege
6 Tax Article), Chapter 53 (also known and cited as Section 53-316(a)) of the Revised Municipal
7 Code is hereby amended to read as follows:

8 (2) When any amount of tax, penalty or interest is not paid within thirty (30) ~~twenty (20)~~
9 days from the mailing or personal service of demand for payment thereof and no protest thereof
10 has been filed with the manager within said period; or

11 **Section 30.** Section 357, Article VII (Facilities Development Admission Tax Article),
12 Chapter 53 (also known and cited as Section 53-357) of the Revised Municipal Code is hereby
13 amended to read as follows:

14 (3) If the amount paid is less than the amount due, the difference, together with interest
15 thereon at the rate of one (1) percent per month or fraction thereof from the time the return was
16 due, shall be paid by the taxpayer within thirty (30) ~~twenty (20)~~ days after written notice and
17 demand to the taxpayer from the manager, subject to the taxpayer's exercising within such
18 twenty-day period the right to administrative and legal remedies available under sections 53-361
19 and 53-366.

20 **Section 31.** Section 358, Article VII (Facilities Development Admission Tax Article),
21 Chapter 53 (also known and cited as Section 53-358) of the Revised Municipal Code is hereby
22 amended to read as follows:

23 (a) In any case in which a taxpayer fails to file a return or pay over the tax within the time
24 required by this article, but without the intent to defraud, there shall be added as a penalty fifteen
25 (15) percent of the total amount of the deficiency, but not less than twenty-five dollars (\$25.00),
26 and interest in such cases shall be collected at the rate of one (1) percent each month, or
27 fraction thereof, on the amount due on the deficiency from the time the return was due to the
28 date the tax is paid, which interest and addition shall become due and payable within thirty (30)
29 ~~twenty (20)~~ days after the written notice and demand by the manager, and such interest shall be
30 assessed, collected and paid in the same manner as the tax itself.

31 **Section 32.** Section 361, Article VII (Facilities Development Admission Tax Article),

1 Chapter 53 (also known and cited as Section 53-361) of the Revised Municipal Code is hereby
2 amended to read as follows:

3 (c) Such estimated amounts shall thereupon become an assessment, and such
4 assessment shall be final and due and payable from the taxpayer to the city thirty (30) ~~twenty~~
5 ~~(20)~~ days from either the date of personal service of the notice and demand or the date of
6 mailing of the notice and demand; provided, however, that within said thirty-day (30) ~~twenty-day~~
7 period the delinquent taxpayer may petition the manager in writing for a revision, modification or
8 cancellation of such assessment, and further, said taxpayer shall, within such thirty-day (30)
9 ~~twenty-day~~ period, furnish the manager a summary written statement of the facts and reasons for
10 and the amount of the requested changes in the assessment, and otherwise comply with the
11 applicable rules and regulations promulgated by the manager relating to petitions and hearings.
12 The filing of a petition shall not toll the accrual of interest on the amount of taxes due.

13 **Section 33.** Subsection (a) of section 368, Article VII (Facilities Development Admission
14 Tax Article), Chapter 53 (also known and cited as Section 53-368(a)) of the Revised Municipal
15 Code is hereby amended to read as follows:

16 (2) When any amount of tax, penalty or interest is not paid within thirty (30) ~~twenty (20)~~
17 days from the mailing or personal service of demand for payment thereof and no protest thereof
18 has been filed with the manager within said period; or

19 **Section 34.** Section 405, Article VIII (Telecommunications Business Tax Article),
20 Chapter 53 (also known and cited as Section 53-405) of the Revised Municipal Code is hereby
21 amended to read as follows:

22 (c) Such estimated amounts shall thereupon become an assessment, and such
23 assessment shall be final and due and payable from the taxpayer to the city thirty (30) ~~twenty~~
24 ~~(20)~~ days from either the date of personal service of the notice and demand or the date of
25 mailing of the notice and demand; provided, however, that within said ~~twenty-day~~ period the
26 delinquent taxpayer may petition the manager in writing for a revision, modification, or
27 cancellation of such assessment.

28 (d) Similarly, if any telecommunications business having filed a return of and paid over the
29 tax levied by this article feels that the amount of the tax is incorrect, the telecommunications
30 business may apply to the manager by petition in writing within thirty (30) ~~twenty (20)~~ days after
31 the notice is mailed to him, or if applicable, after personal service, and the telecommunications

1 business may demand payment of the tax, requesting a hearing and a correction of the amount,
2 or part of the amount, of the tax assessed, following and complying with the same requirements
3 as set forth in subsection (c) of this section.

4 **Section 35.** Section 413, Article VIII (Telecommunications Business Tax Article),
5 Chapter 53 (also known and cited as Section 53-413) of the Revised Municipal Code is hereby
6 amended to read as follows:

7 (a) In any case in which a taxpayer fails to file a return or pay over the tax within the time
8 required by this article, but without the intent to defraud, there shall be added as a penalty fifteen
9 (15) percent of the total amount of the deficiency, but not less than twenty-five dollars (\$25.00),
10 and interest in such cases shall be collected at the rate of one (1) percent each month, or
11 fraction thereof, on the amount due on the deficiency from the time the return was due to the
12 date the tax is paid, which interest and addition shall become due and payable within thirty (30)
13 ~~twenty (20)~~ days after the written notice and demand by the manager, and such interest shall be
14 assessed, collected and paid in the same manner as the tax itself.

15 **Section 36.** Section 414, Article VIII (Telecommunications Business Tax Article),
16 Chapter 53 (also known and cited as Section 53-414) of the Revised Municipal Code is hereby
17 amended to read as follows:

18 If any part of the deficiency is due to fraud with the intent to evade the tax, there shall be
19 added as a penalty fifty (50) percent of the total amount of the deficiency, and in such case the
20 whole amount of the tax unpaid, including the additions, shall become due and payable thirty
21 (30) ~~twenty (20)~~ days after written notice and demand by the manager, and an additional one (1)
22 percent each month, or fraction thereof, on said amounts shall be added from the date the return
23 was due until paid, and such addition shall be assessed, collected and paid in the same manner
24 as the tax itself.

25 **Section 37.** Section 420, Article VIII (Telecommunications Business Tax Article),
26 Chapter 53 (also known and cited as Section 53-420) of the Revised Municipal Code is hereby
27 amended to read as follows:

28 (d) Hearing. An aggrieved applicant for a refund may, within thirty (30) ~~twenty (20)~~ days
29 after such decision is mailed postpaid to the taxpayer, petition the manager of finance for a
30 hearing on the claim in the manner provided in section 53-405 of this article regarding petitions
31 to the manager protesting assessments and estimates of unpaid taxes.

1 **Section 38.** Subsection (a) of section 423, Article VIII (Telecommunications Business
2 Tax Article), Chapter 53 (also known and cited as Section 53-423(a)) of the Revised Municipal
3 Code is hereby amended to read as follows:

4 (2) When any amount of tax, penalty or interest is not paid within thirty (30) ~~twenty (20)~~
5 days from the mailing or personal service of demand for payment thereof and no protest thereof
6 has been filed with the manager within said period; or

7
8 COMMITTEE APPROVAL DATE: August, 18, 2010

9 MAYOR-COUNCIL DATE: August 24, 2010

10 PASSED BY THE COUNCIL _____ 2010
11 _____ - PRESIDENT

12 APPROVED: _____ - MAYOR _____ 2010

13 ATTEST: _____ - CLERK AND RECORDER,
14 EX-OFFICIO CLERK OF THE
15 CITY AND COUNTY OF DENVER
16

17 NOTICE PUBLISHED IN THE DAILY JOURNAL _____ 2010; _____ 2010

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19 PREPARED BY: Charles T. Solomon, Assistant City Attorney Date: August, 16, 2010
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21 Pursuant to section 13-12, D.R.M.C., this proposed ordinance has been reviewed by the office
22 of the City Attorney. We find no irregularity as to form, and have no legal objection to the
23 proposed ordinance. The proposed ordinance is not submitted to the City Council for approval
24 pursuant to § 3.2.6 of the Charter.
25

26 David R. Fine, City Attorney

27 BY: _____, _____ City Attorney Date: _____