

1 BY AUTHORITY

2 ORDINANCE NO. \_\_\_\_\_  
3 SERIES OF 2022

COUNCIL BILL NO. 22-0577  
COMMITTEE OF REFERENCE:  
4 Finance and Governance

5  
6 A BILL

7 **For an ordinance exempting diapers and incontinence products from the**  
8 **collection of sales and use tax in the City and County of Denver.**  
9

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

11 **Section 1.** That section 53-53, D.R.M.C., shall be amended by adding the language  
12 underlined, to read as follows:

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

14 (a) The following words and phrases shall have the meanings given to them in this section,  
15 unless the context clearly requires a different meaning.

16 (14.5) "Incontinence products and diapers" means absorbent cloth or disposable products worn  
17 by humans who are incapable of, or have difficulty, controlling their bladder or bowel movements.

18 **Section 2.** That section 53-55, D.R.M.C., shall be amended by adding the language  
19 underlined, to read as follows:

20 **Sec. 53-55. - Exemptions.**

21 (a) There shall be exempt from taxation under the provisions of this article the following:

22 (21) All sales of incontinence products and diapers.

23 **Section 3.** That section 53-103, D.R.M.C., shall be amended by adding the language  
24 underlined, to read as follows:

25 **Sec. 53-103. - Definitions.**

26 (a) The following words and phrases shall have the meanings given to them in this section,  
27 unless the context clearly requires a different meaning.

28 (15.5) "Incontinence products and diapers" means absorbent cloth or disposable products worn  
29 by humans who are incapable of, or have difficulty, controlling their bladder or bowel movements.

30 **Section 4.** That section 53-105, D.R.M.C., shall be amended by adding the language  
31 underlined, to read as follows:

32 **Sec. 53-105. – Exemptions.**

33 (a) There shall be exempt from taxation under the provisions of this article the following:

34 (24) All purchases or sales of incontinence products and diapers.

1           **Section 5.** This bill shall take effect October 1, 2022.

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3 COMMITTEE APPROVAL DATE: May 31, 2022 by Consent

4 MAYOR-COUNCIL DATE: June 7, 2022

5 PASSED BY THE COUNCIL \_\_\_\_\_

6 \_\_\_\_\_ - PRESIDENT

7 APPROVED: \_\_\_\_\_ - MAYOR \_\_\_\_\_

8 ATTEST: \_\_\_\_\_ - CLERK AND RECORDER,  
9 EX-OFFICIO CLERK OF THE  
10 CITY AND COUNTY OF DENVER  
11

12 NOTICE PUBLISHED IN THE DAILY JOURNAL \_\_\_\_\_; \_\_\_\_\_

13

14 PREPARED BY: Jonathan Griffin; Assistant City Attorney   DATE: May 6, 2022

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16 Pursuant to section 13-9, D.R.M.C., this proposed ordinance has been reviewed by the office of the  
17 City Attorney. We find no irregularity as to form and have no legal objection to the proposed  
18 ordinance. The proposed ordinance is not submitted to the City Council for approval pursuant to §  
19 3.2.6 of the Charter.  
20

21 Kristin M. Bronson  
22 City Attorney

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24 BY: Jonathan Griffin, Attorney City Attorney   DATE: Jun 9, 2022