

BY AUTHORITY

ORDINANCE NO. _____
SERIES OF 2016

COUNCIL BILL NO. CB16-0292
COMMITTEE OF REFERENCE:
Finance and Services

A BILL

For an ordinance amending Chapters 32 and 53 of the Denver Revised Municipal Code relating to retail use tax and lodger's tax licenses, occupational privilege tax registration, and the filing frequency for occupational privilege and lodger's tax returns.

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

Section 1. That section 32-91 of the Denver Revised Municipal Code ("D.R.M.C."), which currently reads as follows, is repealed in its entirety:

~~Sec. 32-91. Lodgings.~~

~~Fees for lodgings are as follows:~~

~~License fee, per year \$10.00~~

Section 2. That section 32-107 of the D.R.M.C. shall be amended by adding the language underlined and deleting the language stricken, to read as follows:

~~Sec. 32-107. Retail sales license, retail use tax license, and lodger's tax license. and occupational tax registration.~~

~~(1)(a) Every employer within the city, as well as every employer situated outside of the city who engages in business within the city and every person engaged in any business, trade, occupation, profession or calling of any kind having a fixed or transitory situs within the city, for any period of time in a calendar month within the city shall file an occupational tax registration with the department of finance.~~

~~(ba) A retail sales license, retail use tax license, and lodger's tax license and occupational tax registration shall, unless sooner revoked, be in effect until the thirty-first day of December of odd-numbered years following or during the year in which it is issued. An applicant may file for either of the licenses or for the registration or for both the licenses and the registration, applicable to the applicant's business.~~

~~(ed) It is the duty of each licensee and each registrant on or before January first of even-numbered years following the year in which the license or registration is issued or renewed to obtain a renewal thereof if the licensee remains in retail business or liable to account as a retailer for the tax provided in either the city retail sales tax article, the city use tax article, or the city lodger's tax article, or the city use tax article or if the registrant remains in~~

1 ~~business or liable to account for the tax as provided in either the city employee~~
2 ~~occupational privilege tax article or in the business occupational privilege tax article.~~

3 (de) For each license and registration issued, a fee of fifty dollars (\$50.00) shall be paid, which
4 fee shall accompany the application. A further fee of fifty dollars (\$50.00) shall be paid for
5 each two-year period beginning in even-numbered years for which such license or
6 registration is renewed. Notwithstanding the provisions of section 32-6 of this Code,
7 payment of a fee for such a license issued after June thirtieth of even-numbered years shall
8 be prorated in decrements of twelve dollars and fifty cents (\$12.50) for each succeeding
9 six-month period following June thirtieth of the even-numbered year as set forth in the
10 following table:

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

11
12 All licenses and registrations shall be renewed on a biennial basis, effective January 1,
13 1994.

14 ~~(e) No fee shall be charged for occupational privilege tax registrations or renewals.~~

15 (2)(a) A person conducting a special sales event may apply and pay five dollars (\$5.00) for a
16 special event retail sales license to engage in the business of selling at retail for a
17 temporary period of time, less than two (2) weeks in duration.

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

1 the month following the month in which such special sales event began.

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

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

8 **Section 3.** That subsection 53-174(b) of the D.R.M.C. shall be amended by adding the
9 language underlined and deleting the language stricken, to read as follows:

10 **Sec. 53-174. - Vendor responsible for payment of tax.**

11 (b) *Returns.* Every vendor shall on or before the twentieth day of each month make a return
12 to the manager of finance for the preceding calendar month and remit to the manager
13 simultaneously therewith the total amount due the city as provided by subsection (a). ~~The~~
14 ~~monthly returns of the vendor as required hereunder shall be made in such manner and~~
15 ~~upon such forms as the manager may prescribe.~~ Returns of the vendor, or his duly
16 authorized agent, shall contain such information and be made in such a manner and
17 upon such forms as the manager may prescribe, and the manager may by regulation
18 duly adopted extend the time up to one (1) year for making returns and paying the tax
19 due.

20 **Section 4.** That section 53-176 of the D.R.M.C., which currently reads as follows, is
21 repealed in its entirety:

22 ~~**Sec. 53-176. - Special accounting basis for remittance of tax.**~~

23 ~~If the accounting methods regularly employed by the vendor in the transaction of business~~
24 ~~or other conditions are such that the returns aforesaid made on a calendar month basis will~~
25 ~~impose unnecessary hardship, the manager of finance may, upon request of the vendor, accept~~
26 ~~returns at such intervals as will in the manager's opinion better suit the convenience of the vendor~~
27 ~~and will not jeopardize the collection of the tax; provided, however, the manager may by rule~~
28 ~~permit a vendor whose monthly tax collected is less than forty dollars (\$40.00) to make returns~~
29 ~~and pay taxes at intervals not greater than three (3) months.~~

30 **Section 5.** That section 53-217 of the D.R.M.C. shall be amended by adding the language
31 underlined and deleting the language stricken, to read as follows:

32 **Sec. 53-217. Fee.**

33 The license fee under this division is prescribed in section ~~32-94~~ 32-107.

1 **Section 6.** Section 53-274 of the D.R.M.C. is enacted and added to read as follows:

2 **Sec. 53-274. Registration Required.**

3 (a) Every employer within the city, as well as every employer situated outside of the city who
4 engages in business within the city and every person engaged in any business, trade,
5 occupation, profession or calling of any kind having a fixed or transitory situs within the city,
6 for any period of time in a calendar month within the city shall file an occupational privilege
7 tax registration with the department of finance.

8 (b) No fee shall be charged for an occupational privilege tax registration.

9 **Section 7.** Section 53-326 of the D.R.M.C. is enacted and added to read as follows:

10 **Sec. 53-326. Registration Required.**

11 (c) Every employer within the city, as well as every employer situated outside of the city who
12 engages in business within the city and every person engaged in any business, trade,
13 occupation, profession or calling of any kind having a fixed or transitory situs within the city,
14 for any period of time in a calendar month within the city shall file an occupational privilege
15 tax registration with the department of finance.

16 (d) No fee shall be charged for an occupational privilege tax registration.

17 **Section 8.** That subsection 53-244 of the D.R.M.C. shall be amended by adding the
18 language underlined and deleting the language stricken, to read as follows:

19 **Sec. 53-244. Returns and Responsibility to pay tax.**

20 ~~Each employer shall, on or before the last day of each and every month, prepare and file a~~
21 ~~return for the preceding calendar month showing computation of the tax herein imposed upon~~
22 ~~such forms as the manager of finance may prescribe for each taxable calendar month, and at the~~
23 ~~same time shall pay to the manager the taxes so collected and withheld by the employer from the~~
24 ~~employees taxable hereunder.~~

25 (a) Returns of the employer, or his duly authorized agent, shall contain such information and
26 be made in such a manner and upon such forms as the manager may prescribe, and the
27 manager may by regulation duly adopted extend the time up to one (1) year for making
28 returns and paying the tax due.

29 (b) It is further provided that if the employer fails to timely file such return and to timely pay
30 such tax, whether or not the employer makes collection thereof from the salary, wages,
31 commissions or other compensation paid by the employer to the employee, the employer
32 shall be responsible for the payment of the tax herein imposed as though the tax had
33 originally been levied against the employer.

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1 COMMITTEE APPROVAL DATE: April 21, 2016 by Consent
2 MAYOR-COUNCIL DATE: April 26, 2016
3 PASSED BY THE COUNCIL: _____, 2016
4 _____ - PRESIDENT
5 APPROVED: _____ - MAYOR _____, 2016
6 ATTEST: _____ - CLERK AND RECORDER,
7 EX-OFFICIO CLERK OF THE
8 CITY AND COUNTY OF DENVER
9 NOTICE PUBLISHED IN THE DAILY JOURNAL: _____, 2016; _____, 2016
10 PREPARED BY: Charles T. Solomon, Assistant City Attorney Date: April 28, 2016
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 D. Scott Martinez, City Attorney
16 BY: _____, Assistant City Attorney Date: _____, 2016