

BY AUTHORITY

ORDINANCE NO. _____
SERIES OF 2010

COUNCIL BILL NO. _____
COMMITTEE OF REFERENCE:
Government Affairs & Finance

A BILL

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

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

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

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

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

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

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

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

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

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

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

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

26 (d) Similarly, if any retailer having filed a return of and paid over the tax levied by this article
27 feels that the amount of the tax is incorrect, the retailer may apply to the manager by petition in
28 writing within thirty (30) ~~twenty (20)~~ days after the notice is mailed to him, or if applicable, after
29 personal service, and the retailer may demand a hearing and a correction of the amount, or part of
30 the amount, of the tax so assessed, following and complying with the same requirements as set
31 forth in subsection (c) of this section.

32 **Section 6.** Subsection (a)(2) of Section 63, Article II (City Sales Tax Article), Chapter 53
33 (also known and cited as Section 53-63(a)(2)) of the Revised Municipal Code is hereby amended

1 to read as follows:

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

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

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

11 **Section 8.** Subsection 113(c), Article III (City Use Tax Article), Chapter 53 (also known and
12 cited as Section 53-113(c)) of the Revised Municipal Code is hereby 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 was
15 due until the date paid, together with applicable penalty, if any, shall be paid over by the vendor
16 within thirty (30) ~~twenty (20)~~ days after written notice and demand for payment from the manager.

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

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

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

29 If any part of the deficiency is due to fraud with the intent to evade the tax, there shall be
30 added fifty (50) percent of the total amount of the deficiency, and in such case the whole amount
31 of the tax unpaid, including the additions, shall become due and payable thirty (30) ~~twenty (20)~~
32 days after written notice and demand by the manager, and an additional one (1) percent each
33 month, or fraction thereof, on said amounts shall be added from the date the return was due until

1 paid, and such addition and interest shall be assessed, collected and paid in the same manner as
2 the tax itself.

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

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

21 (d) Similarly, if any retailer having filed a return of and paid over the tax levied by this article
22 feels that the amount of the tax is incorrect, the retailer may apply to the manager by petition in
23 writing within thirty (30) ~~twenty (20)~~ days after the notice is mailed to him, or if applicable, after
24 personal service, and the telecommunications business may demand payment of the tax,
25 requesting a hearing and a correction of the amount, or part of the amount, of the tax assessed,
26 following and complying with the same requirements as set forth in subsection (c) of this section.

27 **Section 12.** Subsection (a)(2) of section 131, Article III (City Use Tax Article), Chapter 53
28 (also known and cited as Section 53-131(a)(2)) of the Revised Municipal Code is hereby amended
29 to read as follows:

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

33 **Section 13.** Subsection 181(d), Article IV (City Lodger's Tax Article), Chapter 53 (also

1 known and cited as Section 53-181(d)) of the Revised Municipal Code is hereby amended to read
2 as follows:

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

6 **Section 14.** Subsection 183(3), Article IV (City Lodger's Tax Article), Chapter 53 (also
7 known and cited as Section 53-183(3)) of the Revised Municipal Code is hereby amended to read
8 as follows:

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

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

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

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

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

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

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

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

13 If any person, having made a return and paid the tax provided for in this article, feels that
14 the amount of tax is incorrect, the person may apply to the manager by petition in writing within
15 thirty (30) ~~twenty (20)~~ days after the notice is mailed to the person, for a hearing and a correction
16 of the amount of tax so assessed, in which petition the person shall set forth the reasons why such
17 hearing should be granted and the amount by which such tax should be reduced. The manager
18 shall notify the petitioner in writing of the time and place fixed by the manager for such hearing.
19 After such hearing, the manager shall make such order in the matter as is just and lawful and shall
20 furnish a copy of such order to the petitioner.

21 **Section 19.** Subsection (a)(2) of section 198, Article IV (City Lodger's Tax Article), Chapter
22 53 (also known and cited as Section 53-198(a)(2)) of the Revised Municipal Code is hereby
23 amended to read as follows:

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

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

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

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

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

12 **Section 22.** Section 252, Article V (Employee Occupational Privilege Tax Article), Chapter
13 53 (also known and cited as Section 53-252) of the Revised Municipal Code is hereby amended to
14 read as follows:

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

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

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

1 **Section 24.** Subsection (a)(2) of section 264, Article V (Employee Occupational Privilege
2 Tax Article), Chapter 53 (also known and cited as Section 53-264(a)(2)) 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)~~ days
5 from the mailing or personal service of demand for payment thereof and no protest thereof has
6 been filed with the manager within said period; or

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

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

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

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

25 **Section 27.** Section 304, Article VI (Business Occupational Privilege Tax Article), Chapter
26 53 (also known and cited as Section 53-304) of the Revised Municipal Code is hereby amended to
27 read as follows:

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

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

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

15 **Section 29.** Subsection (a)(2) of Section 316, Article VI (Business Occupational Privilege
16 Tax Article), Chapter 53 (also known and cited as Section 53-316(a)(2)) of the Revised Municipal
17 Code is hereby amended to read as follows:

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

21 **Section 30.** Subsection 357(3), Article VII (Facilities Development Admission Tax Article),
22 Chapter 53 (also known and cited as Section 53-357(3)) of the Revised Municipal Code is hereby
23 amended to read as follows:

24 (3) If the amount paid is less than the amount due, the difference, together with interest
25 thereon at the rate of one (1) percent per month or fraction thereof from the time the return was
26 due, shall be paid by the taxpayer within thirty (30) ~~twenty (20)~~ days after written notice and
27 demand to the taxpayer from the manager, subject to the taxpayer's exercising within such twenty-
28 day period the right to administrative and legal remedies available under sections 53-361 and 53-
29 366.

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

33 (a) In any case in which a taxpayer fails to file a return or pay over the tax within the time

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

8 **Section 32.** Subsection 361(c), Article VII (Facilities Development Admission Tax Article),
9 Chapter 53 (also known and cited as Section 53-361(c)) of the Revised Municipal Code is hereby
10 amended to read as follows:

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

21 **Section 33.** Subsection (a)(2) of section 368, Article VII (Facilities Development Admission
22 Tax Article), Chapter 53 (also known and cited as Section 53-368(a)(2)) of the Revised Municipal
23 Code is hereby amended to read as follows:

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

27 **Section 34.** Subsection 405(c) and (d), Article VIII (Telecommunications Business Tax
28 Article), Chapter 53 (also known and cited as Section 53-405(c) and (d)) of the Revised Municipal
29 Code is hereby amended to read as follows:

30 (c) Such estimated amounts shall thereupon become an assessment, and such assessment
31 shall be final and due and payable from the taxpayer to the city thirty (30) ~~twenty (20)~~ days from
32 either the date of personal service of the notice and demand or the date of mailing of the notice
33 and demand; provided, however, that within said twenty-day period the delinquent taxpayer may

1 petition the manager in writing for a revision, modification, or cancellation of such assessment.

2 (d) Similarly, if any telecommunications business having filed a return of and paid over the
3 tax levied by this article feels that the amount of the tax is incorrect, the telecommunications
4 business may apply to the manager by petition in writing within thirty (30) ~~twenty (20)~~ days after the
5 notice is mailed to him, or if applicable, after personal service, and the telecommunications
6 business may demand payment of the tax, requesting a hearing and a correction of the amount, or
7 part of the amount, of the tax assessed, following and complying with the same requirements as
8 set forth in subsection (c) of this section.

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

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

20 **Section 36.** Section 414, Article VIII (Telecommunications Business Tax Article), Chapter
21 53 (also known and cited as Section 53-414) of the Revised Municipal Code is hereby amended to
22 read as follows:

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

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

33 (d) Hearing. An aggrieved applicant for a refund may, within thirty (30) ~~twenty (20)~~ days after

1 such decision is mailed postpaid to the taxpayer, petition the manager of finance for a hearing on
2 the claim in the manner provided in section 53-405 of this article regarding petitions to the
3 manager protesting assessments and estimates of unpaid taxes.

4 **Section 38.** Subsection (a)(2) of section 423, Article VIII (Telecommunications Business
5 Tax Article), Chapter 53 (also known and cited as Section 53-423(a)(2)) of the Revised Municipal
6 Code is hereby 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 COMMITTEE APPROVAL DATE: August, 18, 2010

11 MAYOR-COUNCIL DATE: August 24, 2010

12 PASSED BY THE COUNCIL: _____, 2010

13 _____ - PRESIDENT

14 APPROVED: _____ - MAYOR _____, 2010

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

18 NOTICE PUBLISHED IN THE DAILY JOURNAL: _____, 2010; _____, 2010

19 PREPARED BY: Charles T. Solomon, Assistant City Attorney Date: August, 16, 2010

20 Pursuant to section 13-12, D.R.M.C., this proposed ordinance has been reviewed by the office of
21 the City Attorney. We find no irregularity as to form, and have no legal objection to the proposed
22 ordinance. The proposed ordinance is not submitted to the City Council for approval pursuant to §
23 3.2.6 of the Charter.

24 David R. Fine, City Attorney

25 BY: _____, Assistant City Attorney Date: _____, 2010