

1 **BY AUTHORITY**

2 ORDINANCE NO. _____
3 SERIES OF 2015

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

5 **A BILL**

6 **For an ordinance amending the City Retail Sales Tax Article, Article II, Chapter**
7 **53 of the Denver Revised Municipal Code and the City Use Tax Article, Article III,**
8 **Chapter 53 of the Denver Revised Municipal Code to increase the rate for the**
9 **Denver Preschool Tax to .15 percent.**

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

13 **Section 1.** That subsection (a) of section 53-27(a) of the D.R.M.C. shall be amended by
14 adding the language underlined and deleting the language stricken, to read as follows:

15 (a) *Tax rates.* A tax of three and sixty-~~two~~five one-hundredths (3.62~~3~~5) percent is imposed and
16 levied upon all taxable sales of commodities and services except those commodities or
17 services specified in subsection (b) of this section. In order to avoid amounts that are
18 fractions of pennies, taxpayers shall use a rounding procedure approved by the manager
19 when computing the tax.

20 **Section 2.** That subsection (a) of section 53-98(a) of the D.R.M.C. shall be amended by
21 adding the language underlined and deleting the language stricken, to read as follows:

22 (a) *Tax rates.* A tax of three and sixty-~~two~~five one-hundredths (3.62~~5~~5) percent is imposed and
23 levied and there shall be collected and paid a tax upon the exercise of the privilege of
24 storing, using, distributing or consuming in the city a service subject to the provisions of this
25 article or any item of tangible personal property purchased at retail, or deemed to be
26 purchased at retail, except those commodities or services specified in subsection (b) of this
27 section. In order to avoid amounts that are fractions of pennies, taxpayers shall use a
28 rounding procedure approved by the manager when computing the tax.

1 COMMITTEE CONSENT APPROVAL DATE:
2 MAYOR-COUNCIL DATE:
3 PASSED BY THE COUNCIL: _____, 2015
4 _____ - PRESIDENT

5 APPROVED: _____ - MAYOR _____, 2015
6 ATTEST: _____ - CLERK AND RECORDER,
7 EX-OFFICIO CLERK OF THE
8 CITY AND COUNTY OF DENVER

9 NOTICE PUBLISHED IN THE DAILY JOURNAL: _____, 2015; _____, 2015

10 PREPARED BY: Charles T. Solomon, Assistant City Attorney Date: 2015

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: _____, 2015