

**BY AUTHORITY**

ORDINANCE NO. \_\_\_\_\_  
SERIES OF 2015

COUNCIL BILL NO. CB15-0159  
COMMITTEE OF REFERENCE:  
Finance & Services

**A BILL**

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

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

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

(a) *Tax rates.* A tax of three and sixty-~~two~~five one-hundredths (~~3.623.65~~) percent is imposed and levied upon all taxable sales of commodities and services except those commodities or services specified in subsection (b) of this section. In order to avoid amounts that are fractions of pennies, taxpayers shall use a rounding procedure approved by the manager when computing the tax.

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

(a) *Tax rates.* A tax of three and sixty-~~two~~five one-hundredths (~~3.623.65~~) percent is imposed and levied and there shall be collected and paid a tax upon the exercise of the privilege of storing, using, distributing or consuming in the city a service subject to the provisions of this article or any item of tangible personal property purchased at retail, or deemed to be purchased at retail, except those commodities or services specified in subsection (b) of this section. In order to avoid amounts that are fractions of pennies, taxpayers shall use a rounding procedure approved by the manager when computing the tax.

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1 COMMITTEE APPROVAL DATE: March 26, 2015 (Consent Agenda)  
2 MAYOR-COUNCIL DATE: March 31, 2015  
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: April 2, 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