

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.

