

BILL/ RESOLUTION REQUEST

- 1. Title:** Approve a revision to amend Chapter 53 of the Revised Municipal Code to coincide with State Senate Bill SB10-142 which dictates that taxpayers shall have 30 days from the date of the notice of a sales or use tax deficiency from a local government to protest the notice.

- 2. Requesting Agency:** Department of Finance

- 3. Contact Person *with actual knowledge of proposed ordinance***
Name: Steve Ellington
Phone: 720-913-9384
Email: steve.ellington@denvergov.org

- 4. Contact Person *with actual knowledge of proposed ordinance who will present the item at Mayor Council and who will be available for first and second reading, if necessary***
Name: Steve Ellington
Phone: 720-913-9384
Email: steve.ellington@denvergov.org

- 5. Describe the proposed ordinance, including what the proposed ordinance is intended to accomplish, who's involved**
 - a. Scope of Work**

In an effort to create consistency among all municipalities related to the time limit for taxpayers to file a protest related to sales and use taxes after a notice has been issued by the municipality the Colorado legislature passed SB10-142 during the 2010 legislative session. SB10-142 provides that any protest to sales and use tax deficiency notice shall be filed with the local government within 30 days after the date of the notice. Currently, the Denver Revised Municipal Code provides a 20 day protest period from the date of the notice. Therefore, it is necessary for the City and County of Denver to change the DRMC to provide a 30 protest period. For consistency within the DRMC, the Dept. of Finance is also requesting that the protest period for lodger's, OPT, FDA and Telecommunications Business Tax also be changed to 30 days from the date of notice.
 - b. Duration**

Permanent
 - c. Location**

 - d. Affected Council District**

All
 - e. Benefits**

Aids the business community by instituting a consistent protest time period for sales and use tax deficiency notices.
 - f. Costs**

None

6. Is there any controversy surrounding this ordinance, groups or individuals who may have concerns about it? Please explain.

The Department of Finance is not aware of any controversy regarding this ordinance request. During the summer of 2009 Denver's Department of Finance attended a meeting with CML, CACI representatives, and several front range municipal finance departments to discuss issues related to protesting sales and use tax deficiency notices. The uniform 30 day protest period came out of that meeting.

Bill Request Number: BR10-0717

Date: 8/10/2010