

BY AUTHORITY

ORDINANCE NO. _____
SERIES OF 2012

COUNCIL BILL NO. CB11-0957
COMMITTEE OF REFERENCE:
Government & Finance

A BILL

For an ordinance to amend Chapter 32 (Licenses) of the Revised Municipal Code to eliminate occupational privilege tax registration fees.

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

Section 1. Subsection 107(1)(e), Article II (License Fees), Chapter 53 (also known and cited as Section 32-107(1)(e)) of the Revised Municipal Code is amended by deleting the language stricken and adding the language underlined to read as follows:

(e) No fee shall be charged for occupational privilege tax registrations or renewals. ~~For each occupational privilege tax registration that does not qualify as a modest business as defined in this article or unless otherwise exempted by this article, a fee of fifty dollars (\$50.00) shall be paid, which fee shall accompany the registration. A further fee of fifty dollars (\$50.00) shall be paid for each two-year period beginning in even numbered years for which such registration is renewed. An occupational tax registrant is exempt from paying the registration fee only, if in the twelve month period prior to the registration year the registrant owed less than thirty dollars (\$30.00) in combined employee occupational privilege tax and business occupational privilege tax. All registration shall be renewed on a biennial basis, effective January 1, 2010, though a uniform extension may be granted all registrants by the manager of finance for the initial year.~~

Section 2. Subsection 107(1)(f), Article II (License Fees), Chapter 53 (also known and cited as Section 32-107(1)(f)) of the Revised Municipal Code, which currently reads as follows is repealed in its entirety:

(f) ~~Individuals, sole proprietors and partnerships, which have no employees subject to the tax, as defined in the city employee occupational privilege tax article and which pre-pay annual occupational privilege tax liability are eligible for modest business registration fees. For each modest business occupational privilege tax registration, unless otherwise exempted by this article, a fee of twenty five dollars (\$25.00) shall be paid, which fee shall accompany the registration. A further modest business registration fee of twenty five dollars (\$25.00) shall be paid for each two-year period beginning in even numbered years, so long as the modest~~

1 ~~business registrant continues to be qualified and to pre-pay their annual occupational privilege~~
2 ~~tax liability, for which such registration is renewed.~~

3 COMMITTEECONSENT APPROVAL DATE: December 22, 2011

4 MAYOR-COUNCIL DATE: December 27, 2011

5 PASSED BY THE COUNCIL: _____, 2012
6 _____ - PRESIDENT

7 APPROVED: _____ - MAYOR _____, 2012

8 ATTEST: _____ - CLERK AND RECORDER,
9 EX-OFFICIO CLERK OF THE
10 CITY AND COUNTY OF DENVER

11 NOTICE PUBLISHED IN THE DAILY JOURNAL: _____, 2012; _____, 2012

12 PREPARED BY: Charles T. Solomon, Assistant City Attorney Date: December 29, 2011

13 Pursuant to section 13-12, D.R.M.C., this proposed ordinance has been reviewed by the office of
14 the City Attorney. We find no irregularity as to form, and have no legal objection to the proposed
15 ordinance. The proposed ordinance is not submitted to the City Council for approval pursuant to
16 § 3.2.6 of the Charter.

17 Douglas J. Friednash, City Attorney

18 BY: _____, Assistant City Attorney Date: _____, 2011