

BY AUTHORITY

ORDINANCE NO. _____
SERIES OF 2020

COUNCIL BILL NO. CB20-1304
COMMITTEE OF REFERENCE:
Finance & Governance

A BILL

For an ordinance amending Chapter 32 of the Denver Revised Municipal Code to eliminate license fees for retail sales, retail use, and lodger’s tax licenses.

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

Section 1. Section 32-107 of the Denver Revised Municipal Code is hereby amended by adding the underlined language and deleting the stricken language to read as follows:

Sec. 32-107. - Retail sales license, retail use tax license, and lodger's tax license.

(1) (a) A retail sales license, retail use tax license, and lodger's tax license shall, unless sooner revoked, be in effect until the thirty-first day of December of odd-numbered years following or during the year in which it is issued.

(b) It is the duty of each licensee on or before January first of even-numbered years following the year in which the license is issued or renewed to obtain a renewal thereof if the licensee remains in retail business or liable to account as a retailer for the tax provided in the city retail sales tax article, the city use tax article, or the city lodger's tax article.

(c) Starting on January 1, 2021, no fee shall be charged for a retail sales license, a retail use license, or a lodger’s tax license. ~~For each license issued, a fee of fifty dollars (\$50.00) shall be paid, which fee shall accompany the application. A further fee of fifty dollars (\$50.00) shall be paid for each two-year period beginning in even-numbered years for which such license is renewed. Notwithstanding the provisions of section 32-6 of this Code, payment of a fee for such a license issued after June thirtieth of even-numbered years shall be prorated in decrements of twelve dollars and fifty cents (\$12.50) for each succeeding six-month period following June thirtieth of the even-numbered year as set forth in the following table:~~

Dates of Application for License

Even-Numbered Years		Odd-Numbered Years	
January 1—June 30	July 1—December 31	January 1—June 30	July 1—December 31
\$50.00	\$37.50	\$25.00	\$12.50

All licenses shall be renewed on a biennial basis, effective January 1, 1994.

(2) (a) A person conducting a special sales event may apply ~~and pay five dollars (\$5.00)~~ for a special event retail sales license to engage in the business of selling at retail for a temporary period of time, less than two (2) weeks in duration. No fee shall be charged for a special event license.

(b) A person engaged in retail sales at more than three (3) special sales events in any two-year period following January first of even-numbered years shall apply to the department of finance for a retail sales license to engage in selling at retail. Special sales event retail sales licenses shall only apply to retail sales made by the person to whom the license is issued and shall not apply to sales at such person's customary business location or to any sales other than the special sales event. A person to whom a special event retail sales license has been issued shall file a separate return and payment of sales taxes for each special sales event at which retail sales are made by such person on the twentieth day of the month following the month in which such special sales event began.

(c) For purposes of this subsection (2), "special sales event" means an event where retail sales are made by a vendor who moves goods, equipment or personnel into the city temporarily in order to participate in the event.

(d) Any person engaged in retail sales at a special sales event who does not hold or obtain a valid retail sales license shall obtain a special event retail sales license pursuant to the provisions of this subsection (2).

Section 3. Effective date. This bill takes effect January 1, 2021.

1 COMMITTEE APPROVAL DATE: November 17, 2020 by Consent
2 MAYOR-COUNCIL DATE: November 24, 2020 by Consent
3 PASSED BY THE COUNCIL: _____
4 _____ - PRESIDENT
5 APPROVED: _____ - MAYOR _____
6 ATTEST: _____ - CLERK AND RECORDER,
7 EX-OFFICIO CLERK OF THE
8 CITY AND COUNTY OF DENVER
9 NOTICE PUBLISHED IN THE DAILY JOURNAL _____; _____
10 PREPARED BY: Charles T. Solomon, Assistant City Attorney DATE: November 25, 2020
11 Pursuant to section 13-12, D.R.M.C., this proposed ordinance has been reviewed by the Office of the
12 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
16 Kristin M. Bronson, Denver City Attorney
17
18 BY: _____, Assistant City Attorney DATE:
19 _____