

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  
8 For an ordinance exempting diapers and incontinence products from the collection of  
9 sales and use tax in the City and County of Denver.

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

12 **Section 1.** That section 53-53, D.R.M.C., shall be amended by adding the language  
13 underlined, to read as follows:

14 **Sec. 53-53. - Definitions.**

15 (a) The following words and phrases shall have the meanings given to them in this section,  
16 unless the context clearly requires a different meaning.

17 (14.5) "Incontinence products and diapers" means absorbent cloth or disposable products worn  
18 by humans who are incapable of, or have difficulty, controlling their bladder or bowel movements.

19 **Section 2.** That section 53-55, D.R.M.C., shall be amended by adding the language  
20 underlined, to read as follows:

21 **Sec. 53-55. - Exemptions.**

22 (a) There shall be exempt from taxation under the provisions of this article the following:

23 (21) All sales of incontinence products and diapers.

24 **Section 3.** That section 53-103, D.R.M.C., shall be amended by adding the language  
25 underlined, to read as follows:

26 **Sec. 53-103. - Definitions.**

27 (a) The following words and phrases shall have the meanings given to them in this section,  
28 unless the context clearly requires a different meaning.

29 (15.5) "Incontinence products and diapers" means absorbent cloth or disposable products worn  
30 by humans who are incapable of, or have difficulty, controlling their bladder or bowel movements.

31 **Section 4.** That section 53-105, D.R.M.C., shall be amended by adding the language  
32 underlined, to read as follows:

33 **Sec. 53-105. – Exemptions.**

1 (a) There shall be exempt from taxation under the provisions of this article the following:

2 (24) All purchases or sales of incontinence products and diapers.

3 **Section 5.** This bill shall take effect October 1, 2022.

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5 COMMITTEE APPROVAL DATE: \_\_\_\_\_, 2022.

6 MAYOR-COUNCIL DATE: \_\_\_\_\_, 2022.

7 PASSED BY THE COUNCIL \_\_\_\_\_ 2022

8 \_\_\_\_\_ - PRESIDENT

9 APPROVED: \_\_\_\_\_ - MAYOR \_\_\_\_\_ 2022

10 ATTEST: \_\_\_\_\_ - CLERK AND RECORDER,  
11 EX-OFFICIO CLERK OF THE  
12 CITY AND COUNTY OF DENVER  
13

14 NOTICE PUBLISHED IN THE DAILY JOURNAL \_\_\_\_\_ 2022; \_\_\_\_\_ 2022

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16 PREPARED BY: Jonathan Griffin; Assistant City Attorney DATE: May 6, 2022

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18 Pursuant to section 13-9, D.R.M.C., this proposed ordinance has been reviewed by the office of the  
19 City Attorney. We find no irregularity as to form and have no legal objection to the proposed  
20 ordinance. The proposed ordinance is not submitted to the City Council for approval pursuant to §  
21 3.2.6 of the Charter.  
22

23 Kristin M. Bronson

24 City Attorney

25  
26 BY: \_\_\_\_\_, \_\_\_\_\_ City Attorney DATE: \_\_\_\_\_