1	BY AUTHORITY
2	ORDINANCE NO COUNCIL BILL NO. 22-0577
3	SERIES OF 2022 COMMITTEE OF REFERENCE:
4	Finance and Governance
5	
6	<u>A BILL</u>
7	For an ordinance exempting diapers and incontinence products from the
8 9	collection of sales and use tax in the City and County of Denver.
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 worr
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 worr
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.

1	Section 5. This bill shall take effect October 1, 2022.
2	
3	COMMITTEE APPROVAL DATE: May 31, 2022 by Consent
4	MAYOR-COUNCIL DATE: June 7, 2022
5	PASSED BY THE COUNCIL
6	PRESIDENT
7	APPROVED: MAYOR
8 9 10 11	ATTEST: CLERK AND RECORDER, EX-OFFICIO CLERK OF THE CITY AND COUNTY OF DENVER
12 13	NOTICE PUBLISHED IN THE DAILY JOURNAL;;
14 15	PREPARED BY: Jonathan Griffin; Assistant City Attorney DATE: May 6, 2022
16 17 18 19 20	Pursuant to section 13-9, D.R.M.C., this proposed ordinance has been reviewed by the office of the City Attorney. We find no irregularity as to form and have no legal objection to the proposed ordinance. The proposed ordinance is not submitted to the City Council for approval pursuant to § 3.2.6 of the Charter.
21	Kristin M. Bronson
22	City Attorney
23	
24	BY:, Attorney City Attorney DATE: