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 8 9	For an ordinance exempting diapers and incontinence products from the collection of sales and use tax in the City and County of Denver.
0	BE IT ENACTED BY THE COUNCIL OF THE CITY AND COUNTY OF DENVER:
1	Section 1. That section 53-53, D.R.M.C., shall be amended by adding the language
2	underlined, to read as follows:
3	Sec. 53-53 Definitions.
4	(a) The following words and phrases shall have the meanings given to them in this section,
5	unless the context clearly requires a different meaning.
6	(14.5) "Incontinence products and diapers" means absorbent cloth or disposable products worn
7	by humans who are incapable of, or have difficulty, controlling their bladder or bowel movements.
8	Section 2. That section 53-55, D.R.M.C., shall be amended by adding the language
9	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 worn
29	by humans who are incapable of, or have difficulty, controlling their bladder or bowel movements.
80	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.	
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3	COMMITTEE APPROVAL DATE: May 31, 2022 by Consent	
4	MAYOR-COUNCIL DATE: June 7, 2022	
5	PASSED BY THE COUNCIL June 27, 2022	
6	Sairgilran - PRESIDENT	
7	APPROVED: MAYOR	
8 9 10 11	ATTEST: CLERK AND RECORDER, EX-OFFICIO CLERK OF THE CITY AND COUNTY OF DENVER	
12	NOTICE PUBLISHED IN THE DAILY JOURNAL;;	
131415	PREPARED BY: Jonathan Griffin; Assistant City Attorney DATE: May 6, 2022	2
16 17 18 19 20	Pursuant to section 13-9, D.R.M.C., this proposed ordinance has been reviewed by the office of City Attorney. We find no irregularity as to form and have no legal objection to the proportion ordinance. The proposed ordinance is not submitted to the City Council for approval pursuant 3.2.6 of the Charter.	sed
21	Kristin M. Bronson	
22	City Attorney	
23		
24	BY: Jonathan Griffin , Attorney City Attorney DATE: Jun 9, 2022	