

**ORDINANCE/RESOLUTION REQUEST**

Please email requests to the Mayor’s Legislative Team

at [MileHighOrdinance@DenverGov.org](mailto:MileHighOrdinance@DenverGov.org) by **3:00pm on Monday**. Contact the Mayor’s Legislative team with questions

Date of Request: 7/25/2022

Please mark one:  Bill Request or  Resolution Request

**1. Type of Request:**

Contract/Grant Agreement  Intergovernmental Agreement (IGA)  Rezoning/Text Amendment

Dedication/Vacation  Appropriation/Supplemental  DRMC Change

Other:

**2. Title:** (Start with *approves, amends, dedicates*, etc., include name of company or contractor and indicate the type of request: grant acceptance, contract execution, contract amendment, municipal code change, supplemental request, etc.)

Municipal Code change to create a sales tax and use tax exemption for certain government fees.

**3. Requesting Agency:** Treasury Division

**4. Contact Person:**

Contact person with knowledge of proposed ordinance/resolution	Contact person to present item at Mayor-Council and Council
Name: Don Korte	Name: Don Korte
Email: don.korte@denvergov.org	Email: don.korte@denvergov.org

**5. General description or background of proposed request. Attach executive summary if more space needed:**

During the 2021 legislative session the Colorado General Assembly passed SB21-260 which imposed various delivery fees (\$0.27 in total), to be remitted to the State Department of Revenue, on deliveries of tangible property. The Denver Revised Municipal Code, along with most other home rule municipalities, treat this mandatory fee as part of the purchase price and therefore subject to Denver sales and/or use tax. The proposed ordinance will exempt the delivery fee from the sales tax and use tax imposed by the Denver Revised Municipal Code. The delivery fee will still be imposed by the state, but it will no longer be subject to sales tax.

While looking into this issue, we discovered other government imposed fees and we are recommending exempting most such fees from taxation.

**6. City Attorney assigned to this request (if applicable):** Chuck Solomon

*To be completed by Mayor’s Legislative Team:*

Resolution/Bill Number: \_\_\_\_\_

Date Entered: \_\_\_\_\_

7. City Council District: All

8. **\*\*For all contracts, fill out and submit accompanying Key Contract Terms worksheet\*\***

### Key Contract Terms

Type of Contract: (e.g. Professional Services > \$500K; IGA/Grant Agreement, Sale or Lease of Real Property):

Vendor/Contractor Name:

Contract control number:

Location:

Is this a new contract?  Yes  No Is this an Amendment?  Yes  No If yes, how many? \_\_\_\_\_

Contract Term/Duration (for amended contracts, include existing term dates and amended dates):

Contract Amount (indicate existing amount, amended amount and new contract total):

<i>Current Contract Amount</i> (A)	<i>Additional Funds</i> (B)	<i>Total Contract Amount</i> (A+B)

  

<i>Current Contract Term</i>	<i>Added Time</i>	<i>New Ending Date</i>

Scope of work:

Was this contractor selected by competitive process?

If not, why not?

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Has this contractor provided these services to the City before?  Yes  No

Source of funds:

Is this contract subject to:  W/MBE  DBE  SBE  XO101  ACDBE  N/A

WBE/MBE/DBE commitments (construction, design, Airport concession contracts):

Who are the subcontractors to this contract?

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Date Entered: \_\_\_\_\_