BY AUTHORITY

ORDINANCE NO. _____ COUNCIL BILL NO. CB22-0901

SERIES OF 2022 COMMITTEE OF REFERENCE:

Finance & Governance

A BILL

For an ordinance amending the City's Retail Sales Tax Article, Article II, Chapter 53 of the Denver Revised Municipal Code and the City's Use Tax Article, Article III, Chapter 53 of the Denver Revised Municipal Code to exempt from taxation certain fees.

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

Section 1: That subsection 53-55(a)(21) of the Denver Revised Municipal Code is enacted to read as follows:

(21) Any government fees imposed directly on the purchaser and required to be held in trust by the imposing government and separately stated on the invoice provided to the purchaser at the time of sale.

Section 2: That subsection 53-105(a)(24) of the Denver Revised Municipal Code is enacted to read as follows:

(24) Any government fees imposed directly on consumers and required to be held in trust by the imposing government and separately stated on the invoice provided to the consumer at the time of purchase and subject to use taxes under this article.

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COMMITTEE APPROVAL DATE: August 2, 2022

MAYOR-COUNCIL DATE: August 9, 2022

PASSED BY THE COUNCIL: _____

_____ - PRESIDENT

APPROVED: _____ - MAYOR _____

ATTEST: _____ - CLERK AND RECORDER,
EX-OFFICIO CLERK OF THE
CITY AND COUNTY OF DENVER

NOTICE PUBLISHED IN THE DAILY JOURNAL: _____; _____

PREPARED BY: Charles T. Solomon, Assistant City Attorney DATE: August 11, 2022

Pursuant to section 13-12, 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.

Kristin M. Bronson, Denver City Attorney

BY: _____, Assistant City Attorney DATE: _____