

ORDINANCE/RESOLUTION REQUEST

Please email requests to Kiki Turner
at Kiki.Turner@DenverGov.org by noon on **Friday**.

Date of Request: 04/16/2021

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.)

Amends the DRMC to add language that was omitted from the re-numbering/re-codification of Articles I through IX of Chapter 53.

3. Requesting Agency: Department of Finance – Treasury Division

4. Contact Person:

Contact person with knowledge of proposed ordinance/resolution	Contact person to present item at Mayor-Council and Council
Name: Steve Ellington	Name: Kiki Turner
Email: steve.ellington@denvergov.org	Email: Kiki.Turner@denvergov.org

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

This ordinance request seeks to correct errors that occurred during the re-numbering and re-codification of Article I through IX of Chapter 53 DRMC which was passed by City Council in December 2020. The language highlighted in green below must be added back into the DRMC as it was inadvertently left out of the reorganization.

Section 1: D.R.M.C. § 53-55(a) is amended by adding the underlined language to read as follows:

(21) The federal excise tax imposed in 26 U.S.C. § 4051, as such section existed on August 1, 2019, or as thereafter amended, on the sale of trucks, trailers, and tractors, provided:

- (a) the retailer paid the federal excise tax at the time of its sale of the truck, trailer, or tractor to its purchaser and
(b) the invoice or sales receipt that the retailer provides at the time of its sales to its purchaser separately states the amount of federal excise tax that the retailer paid for the truck, trailer, or tractor.

Section 2: D.R.M.C. § 53-92(a) is amended by adding the underlined language to read as follows:

Sec. 53-92. - Imposition of tax.

(a)(1) In addition to the sale tax imposed by division 1 of this Article II, beginning January 1, 2014, there is imposed upon all sales of retail marijuana and retail marijuana products to a consumer by a retail marijuana store a tax at the rate of three and one-half (3.5) percent of the amount of the sale.

(2) In addition to the sale tax imposed by division 1 of this Article II and the sale tax imposed by subsection (a)(1) of this Section 53-85, beginning October 1, 2018, there is imposed upon all sales of retail marijuana and retail marijuana products to a consumer by a retail marijuana store a tax at the rate of two (2) percent of the amount of the sale. The two (2) percent tax described in this

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subsection 53-85(a)(2) shall be dedicated to the Affordable Housing Property Tax and Other Local Revenue Fund for affordable housing purposes.

Section 3: D.R.M.C. § 53-105(a) is amended by adding the underlined language to read as follows:

(23) The federal excise tax imposed in 26 U.S.C. § 4051, as such section existed on August 1, 2019, or as thereafter amended, on the sale of trucks, trailers, and tractors, provided:

(a) the retailer paid the federal excise tax at the time of its sale of the truck, trailer, or tractor to its purchaser and

(b) the invoice or sales receipt that the retailer provides at the time of its sales to its purchaser separately states the amount of federal excise tax that the retailer paid for the truck, trailer, or tractor.

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

7. **City Council District:** All

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