

1 **BY AUTHORITY**

2 ORDINANCE NO. \_\_\_\_\_  
3 SERIES OF 2021

COUNCIL BILL NO. CB21-0487  
COMMITTEE OF REFERENCE:  
Finance & Governance

5 **A BILL**

6 **For an ordinance correcting errors that occurred during the re-numbering and**  
7 **re-codification of Articles I through IX of Chapter 53 of the Denver Revised**  
8 **Municipal Code.**

9  
10 **WHEREAS**, in 2020, the City and County of Denver passed Ordinance No. 2020-1305,  
11 which re-numbered and re-codified Articles I through IX of Chapter 53 of the Denver Revised  
12 Municipal Code (“D.R.M.C.”);

13  
14 **WHEREAS**, the city has identified three errors that occurred during the re-numbering  
15 and re-codification process and wishes to correct those errors at this time.

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

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

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

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

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

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

29 **Sec. 53-92. - Imposition of tax.**

30 (a)(1) In addition to the sale tax imposed by division 1 of this Article II, beginning January 1,  
31 2014, there is imposed upon all sales of retail marijuana and retail marijuana products to a consumer  
32 by a retail marijuana store a tax at the rate of three and one-half (3.5) percent of the amount of the  
33 sale.

34 (2) In addition to the sale tax imposed by division 1 of this Article II and the sale tax imposed  
35 by subsection (a)(1) of this Section 53-85, beginning October 1, 2018, there is imposed upon all  
36 sales of retail marijuana and retail marijuana products to a consumer by a retail marijuana store a

1 tax at the rate of two (2) percent of the amount of the sale. The two (2) percent tax described in  
2 this subsection 53-85(a)(2) shall be dedicated to the Affordable Housing Property Tax and Other  
3 Local Revenue Fund for affordable housing purposes.

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

6 (23) The federal excise tax imposed in 26 U.S.C. § 4051, as such section existed on August  
7 1, 2019, or as thereafter amended, on the sale of trucks, trailers, and tractors, provided:

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

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

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14 COMMITTEE APPROVAL DATE: May 11, 2021 by consent.

15 MAYOR-COUNCIL DATE: May 18, 2021.

16 PASSED BY THE COUNCIL: \_\_\_\_\_

17 \_\_\_\_\_ - PRESIDENT

18 APPROVED: \_\_\_\_\_ - MAYOR \_\_\_\_\_

19 ATTEST: \_\_\_\_\_ - CLERK AND RECORDER,  
20 EX-OFFICIO CLERK OF THE  
21 CITY AND COUNTY OF DENVER

22 NOTICE PUBLISHED IN THE DAILY JOURNAL: \_\_\_\_\_; \_\_\_\_\_

23 PREPARED BY: Charles T. Solomon, Assistant City Attorney DATE: May 20, 2021

24 Pursuant to section 13-12, D.R.M.C., this proposed ordinance has been reviewed by the office of  
25 the City Attorney. We find no irregularity as to form, and have no legal objection to the proposed  
26 ordinance. The proposed ordinance is not submitted to the City Council for approval pursuant to §  
27 3.2.6 of the Charter.

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29 Kristin M. Bronson, Denver City Attorney

30 BY: Jonathan Griffin, Assistant City Attorney DATE: May 20, 2021