



# City and County of Denver

City and County Building  
1437 Bannock St.  
Denver, CO 80202

## Legislation Details (With Text)

**File #:** 17-0930      **Version:** 1

**Type:** Bill      **Status:** Passed

**File created:** 8/14/2017      **In control:** Finance & Governance Committee

**On agenda:** 9/11/2017      **Final action:**

**Title:** A bill for an ordinance amending Articles I through IV, Article VI and Article VII of Chapter 53 (Taxation and Miscellaneous Revenue) of the Revised Municipal Code, to replace the City's tax exemption for charitable and religious corporations with a new tax exemption for non-profit organizations exempt under Internal Revenue Code 501(c)(3). Amends Chapter 53 of the Denver Revised Municipal Code relating to the definition of charitable corporation to correct formatting errors and utilize the current definition of a "Retailer or Vendor." The Committee approved filing this bill by consent on 8-22-17.

**Sponsors:**

**Indexes:** Shelley Smith

**Code sections:**

**Attachments:** 1. BR17 0930 Clean-up Charitable Corp Request, 2. 17-0930\_Filed Bill\_Chapter53ofRMCCCharitableandReligiousCorporations\_082917\_CTS, 3. 17-0930 Filed Bill\_Chapter53ofRMCCCharitableandReligiousCorporations\_082917\_CTS.pdf, 4. 17-0930 - signed.pdf, 5. 17-0930 Filed Bill\_Amending Articles 1 - IV, Article VI, and VII, to replace the City's tax exemption for charitable and religious corporations

Date	Ver.	Action By	Action	Result
9/19/2017	1	Mayor	signed	
9/19/2017	1	Council President	signed	
9/18/2017	1	City Council	placed upon final consideration and do pass	Pass
9/11/2017	1	City Council	ordered published on first reading	
8/22/2017	1	Finance & Governance Committee	approved by consent	

### Other/Miscellaneous Request Template (Appointments; ROW; Code Changes; Zoning Action, etc.)

**Date Submitted:** 08-15-17

**Requesting Agency:** Finance  
**Division:** Treasury

**Subject Matter Expert Name:** Steve Ellington  
**Email Address:** Steve.ellington@denvergov.org  
**Phone Number:** 720-913-9384

**Item Title & Description:**

*(Do not delete the following instructions)  
These appear on the Council meeting agenda. Initially, the requesting agency will enter a 2-3 sentence description. Upon bill filling, the City Attorney's Office should enter the title above the description (the title should be in **bold** font).*

Both the title and description must be entered between the red "title" and "body" below. Do **not** at any time delete the red "title" or "body" markers from this template.

**A bill for an ordinance amending Articles I through IV, Article VI and Article VII of Chapter 53 (Taxation and Miscellaneous Revenue) of the Revised Municipal Code, to replace the City's tax exemption for charitable and religious corporations with a new tax exemption for non-profit organizations exempt under Internal Revenue Code 501(c) (3).**

Amends Chapter 53 of the Denver Revised Municipal Code relating to the definition of charitable corporation to correct formatting errors and utilize the current definition of a "Retailer or Vendor." The Committee approved filing this bill by consent on 8-22-17.

**Affected Council District(s) or citywide?** Citywide

**Executive Summary with Rationale and Impact:**

*Detailed description of the item and why we are doing it. This can be a separate attachment.*

During the codification process it was determined that the original ordinance to modify the definition of "Charitable Organization" contained some number/lettering errors and did not utilize the most current definition of a "Retailer or Vendor".

**Address/Location (if applicable):**

**Legal Description (if applicable):**

**Denver Revised Municipal Code (D.R.M.C.) Citation (if applicable):**

**Draft Bill Attached?**