Legislation Details (With Text)

File #:	17-0528 **Version:** 1		
Type:	Bill	**Status:**	Passed
File created:	5/1/2017	**In control:**	Finance & Governance Committee
On agenda:	6/19/2017	**Final action:**	
Title:	A bill for an ordinance amending the definitions in Articles I, II, and III of Chapter 53 (Taxation and Miscellaneous Revenue) of the Denver Revised Municipal Code to adopt standardized definitions developed and recommended by the Colorado Municipal League. Amends Chapter 53 of the Denver Revised Municipal Code to standardize multiple definitions for sales and use taxation per the recommendations of a home rule working group convened by the Colorado Municipal League. The Committee approved filing this bill at its meeting on 5-16-17.		
Sponsors:			
Indexes:			
Code sections:			
Attachments:	1. BR17 0528 Sales & Use Tax Definitions Language, 2. BR17 0528 Sales & Use Tax Definitions Request, 3. F&G Std Def Ordinance Presentation.pps, 4. Final 17-0528_BillforOrdinance_AmendDefinitionsArticleI,II,III_052517_CTS.pdf, 5. 17-0528 BillforOrdinance_AmendDefinitionsArticleI,II,III_052517_CTS.docx.pdf, 6. 17-0528 Filed Bill - Tax Definition		

Date	Ver.	Action By	Action	Result
6/29/2017	1	Mayor	signed	
6/27/2017	1	Council President	signed	
6/26/2017	1	City Council	placed upon final consideration and do pass	Pass
6/19/2017	1	City Council	ordered published on first reading	
5/16/2017	1	Finance & Governance Committee	approved for filing	Pass

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

Date Submitted: 05-02-17

Requesting Agency: Finance
Division: Treasury

Subject Matter Expert Name: Steve Ellington/Don Korte
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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 the definitions in Articles I, II, and III of Chapter 53 (Taxation and Miscellaneous Revenue) of the Denver Revised Municipal Code to adopt standardized definitions developed and recommended by the Colorado Municipal League.

Amends Chapter 53 of the Denver Revised Municipal Code to standardize multiple definitions for sales and use taxation per the recommendations of a home rule working group convened by the Colorado Municipal League. The Committee approved filing this bill at its meeting on 5-16-17.

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.

In 1992, home rule municipalities in conjunction with Colorado Municipal Leage created a set of "standardized definitions" in an effort to simplify the administration of sales and use tax for the business community.

Over the last 25 years most of the definitions remain consistent, but with the development of new technologies some definitions have been altered and/or new definitions have been created to fit the current environment.

During the 2014 Colorado legislative session the General Assembly adopted SJR14-038 (see attached), which urged home rule municipalities to once again work together, along with CML, on a package of "uniform definitions" for voluntary adoption by home rule municipalities. In addition, the intent was for the definitions to not create a significant fiscal impact. The goal was to have a completed product ready for adoption by home rule municipalities by August 2016.

Representatives, from the home rule city community and CML worked throughout the remainder of 2014 and all of 2015 on creating a list of "standard definitions". Beginning in early 2016 the group provided the definitions to various business stakeholder groups (CACI, NFIB, CADA, Retail Council, etc.) to obtain their feedback. Attached is a joint letter from these organizations supporting the standardized definitions. Upon incorporating some of the feedback the group then engaged with the CML Finance Directors group and the CML City Attorney Group to obtain their feedback. The process was completed in December 2016 (4 months past the General Assembly goal) and was ready for adoption by the home rule municipalities.

The recommendation from the working group and CML is not for home rule municipalities to adopt every definition. Rather, if a municipality needs to define a certain term the goal is for the municipality to use the "standardized definition". Of course, there will be some "standardized definitions" that some municipalities simply will not be able to adopt in lieu of their current definition.

The City & County of Denver - Finance Department/Treasury Division is recommending that Denver adopt the standardized definitions that are needed for the proper administration of Chapter 53 DRMC.

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Address/Location (if applicable):

Legal Description (if applicable):

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

Draft Bill Attached?