

# ORDINANCE NO. 10

Series 2023

November 7, 2023: Introduced as Council Bill 10, Series 2023 by Mayor Pro Tem Randy Weil, seconded by Councilor Susan Maguire, and considered in full text on first reading. Passed by a vote of 6 yes and 0 no.

December 6, 2023: Considered in full text on second reading. Passed by a vote of 6 yes and 0 no.

## **A BILL FOR AN ORDINANCE OF THE CITY OF CHERRY HILLS VILLAGE AMENDING CHAPTER 4, ARTICLE IV OF THE CHERRY HILLS VILLAGE MUNICIPAL CODE CONCERNING PURPOSE AND INTERPRETATION OF THE RETAIL SALES TAX CODE**

**WHEREAS**, the City of Cherry Hills Village, Colorado ("City") is a home rule municipality, organized and existing under Article XX, Section 6 of the Colorado Constitution; and

**WHEREAS**, pursuant to Article XX, Section 6 of the Colorado Constitution, the right to enact, administer and enforce sales taxes is clearly within the constitutional grant of power to the City and is necessary to raise revenue with which to conduct the affairs and render the services performed by the City; and

**WHEREAS**, pursuant to such authority, the City has adopted and enacted a Sales Tax Code, under which the City imposes a sales tax for the privilege of selling tangible personal property at retail upon every vendor engaged in business in the City, as set forth in Chapter 4, Article IV of the Cherry Hills Village Municipal Code; and

**WHEREAS**, the City Council has determined that adopting language establishing the purpose and interpretation of the Sales Tax Code is in the City's best interest.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CHERRY HILLS VILLAGE, COLORADO, ORDAINS:**

**Section 1. Recitals Incorporated.** The recitals contained above are incorporated herein by reference and are adopted as findings and determinations of the City Council.

**Section 2. New Section 4-4-05.** Article IV of Chapter 4 of the Cherry Hills Village Municipal Code, entitled "Retail Sales Tax," is hereby amended by adding a new Section 4-4-05 to read in full as follows:

### **Section 4-4-05. Purpose and interpretation.**

- (a) The provisions of this Article shall apply to the imposition, administration, enforcement, and collection of sales tax by the City. All purchases, leases, and sales of tangible personal property, as such terms are defined in this Article, are taxable as set forth in this Article. The exemptions set forth in this Article shall not be expanded by implication or similarity.
- (b) The provisions of this Article shall be construed to effect uniformity of imposition, administration, enforcement, and collection of taxes and to establish uniform procedures, but shall not be construed to extend or increase the application, rate, or amount of any tax levied or imposed herein; provided, however, that the imposition of a penalty, interest, or both penalty and interest shall be lawful and shall not be construed as an extension or increase of the application, rate, or amount of tax.
- (c) The purpose of this Article is to implement the City's authority to exercise effectively the right to raise revenue that is essential to home rule and self-government. Regardless of any similarities or any reference to State statute, the provisions contained herein are matters of solely local concern.

**Section 3. Severability.** If any provision of this ordinance should be found by a court of competent jurisdiction to be invalid, such invalidity shall not affect the remaining portions or applications of this ordinance that can be given effect without the invalid portion, provided that such remaining portions or applications of this ordinance are not determined by the court to be inoperable. The City Council declares that it would have adopted this ordinance and each section, subsection, sentence, clause, phrase, or portion thereof, despite the fact that any one or more section, subsection, sentence, clause, phrase, or portion be declared invalid.



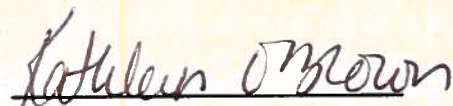
**Section 4. Safety.** This ordinance is deemed necessary for the protection of the health, welfare, and safety of the community.

**Section 5. Codification Amendments.** The codifier of the City's Municipal Code, Municode, is hereby authorized to make such numerical and formatting changes as may be necessary to incorporate the provisions of this ordinance within the Cherry Hills Village Municipal Code.

**Section 6. Effective Date.** This ordinance shall become effective ten (10) days after publication after second reading in accordance with Section 4.5 of the Charter for the City of Cherry Hills Village.

Adopted as Ordinance No. 10, Series 2023, by the City Council of the City of Cherry Hills Village, Colorado this 6<sup>th</sup> day of December, 2023.

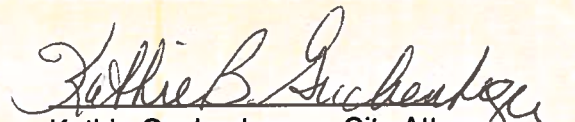
(SEAL)

  
Kathleen Brown, Mayor

ATTEST:

  
Laura Gillespie, City Clerk

APPROVED AS TO FORM:

  
Kathie Guckenberger, City Attorney

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