

**ORDINANCE NO. 8
Series 2010**

February 2, 2010: Introduced as Council Bill 5, Series 2010 by Councilor Scott Roswell, seconded by Councilor Mark Griffin, and considered in full text on first reading. Passed by a vote of 6 yes and 0 no.

February 16, 2010: Considered in full text on second reading. Passed by a vote of 4 yes and 0 no.

**A BILL FOR AN ORDINANCE
OF THE CITY OF CHERRY HILLS VILLAGE
AMENDING CHAPTER 4 OF THE CHERRY HILLS VILLAGE MUNICIPAL CODE,
CONCERNING SALES TAX, BY AMENDING ARTICLE IV,
CONCERNING REQUIREMENTS FOR REMITTING SALES TAX TO THE CITY**

WHEREAS, the City of Cherry Hills Village is a home rule municipal corporation organized in accordance with Article XX of the Colorado Constitution; and

WHEREAS, the City Council has determined to amend the City of Cherry Hills Village Municipal Code ("Municipal Code") to clarify the requirements for remitting sales tax to the City.

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

That Section 4-4-10(e) of the City of Cherry Hills Village Municipal Code is hereby amended to read as follows:

Sec. 4-4-10. Definitions.

~~(e) Makes more than one (1) delivery into the taxing jurisdiction within a twelve-month period.~~

(e) A Home Occupation as permitted in Section 16-5-10.

That Section 4-4-30(a) of the City of Cherry Hills Village Municipal Code is hereby amended to read as follows:

Sec. 4-4-30. License required.

(a) It is unlawful for any ~~person~~ business with a retail store front to engage in the business of selling tangible personal property or retail without first having obtained a license therefore. ~~There shall be no fee or charge for licenses issued pursuant to this Article.~~ Such license shall be granted and issued by the City and shall be in force and effect until December 31 of the year for which it is issued, unless sooner revoked.

That Section 4-4-120 of the City of Cherry Hills Village Municipal Code is hereby amended to read as follows:

Sec. 4-4-120. Property and services taxed.

There is hereby levied and there shall be collected and paid a tax in the amount stated in Section 4-4-130 on property ~~and services~~ as follows:

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That Section 4-4-130(a) of the City of Cherry Hills Village Municipal Code is hereby amended to read as follows:

Sec. 4-4-130. Schedule of sales tax.

(a) There is hereby imposed upon sale of commodities and services specified in Section 4-4-120 above a tax in accordance with the following schedule:

That Section 4-4-210 of the City of Cherry Hills Village Municipal Code is hereby amended to read as follows:

Sec. 4-4-210. Exemptions.

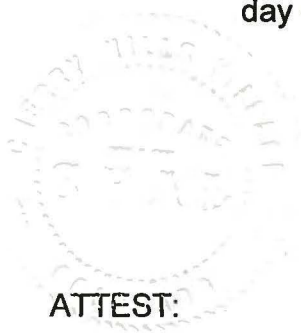
(f) All sales of services.

That Section 4-4-310(a) of the City of Cherry Hills Village Municipal Code is hereby amended to read as follows:


Sec. 4-4-310. Vendor liable for tax.

(a) Every vendor shall, irrespective of the provisions of Division 2 above, be liable and responsible for the payment of an amount equivalent to three and one-half percent (3½%) of all sales made by him of commodities ~~or services~~ as specified in Section 4-4-130 above, and shall, before the twentieth day of the month, make a return to the City for the preceding calendar month and remit an amount equivalent to said three and one-half percent (3½%) on such sales to the City, less five percent (5%) of the sum so remitted to cover the vendor's expense in the collection and remittance of said tax. Such returns of the taxpayer shall contain such information and be made in such manner and upon such forms as the city may prescribe.

Adopted as Ordinance No. 8, Series 2010, by the City Council of the City of Cherry Hills Village, Colorado this 16th day of February, 2010.




ATTEST:


Laura Smith, City Clerk


Michael J. Wozniak, Mayor

APPROVED AS TO FORM:


Kenneth S. Fellman, City Attorney

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