

Title 3

Revenue and Finance

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Chapter 3.08

Sales Tax

3.08.010 Purpose.

The purpose of this Chapter is to impose a sales tax upon the sale at retail of tangible personal property and the furnishing of certain services in the Town, pursuant to the authority granted to incorporated towns of the state by Article 2 of Title 29, C.R.S. This Chapter shall be so construed and interpreted as to effectuate the general purpose of making it uniform with the sales tax of the State levied by Article 26, Title 39, C.R.S. (Ord. 24-70 §1, 1970; Ord. 16-81 §1(part), 1981; Ord. 15-97, 1997)

3.08.020 Definitions.

For the purpose of this Chapter, the definition of words herein contained shall be as these words are defined in Section 39-26-102, C.R.S., and these definitions are incorporated herein by this reference. (Ord. 24-70 §2, 1970; Ord. 16-81 §1(part), 1981; Ord. 15-97, 1997)

3.08.030 License required; issuance; duration.

It is unlawful for any person to engage in the business of selling tangible personal property at retail, or to furnish services that are taxable pursuant to Section 39-26-104, C.R.S., without first having obtained a license. (Ord. 24-70 §3-1, 1970; Ord. 43-72 §1(part), 1972; Ord. 16-81 §1(part), 1981; Ord. 15-97, 1997)

3.08.100 Collection, administration and enforcement.

The collection, administration and enforcement of the sales tax imposed by this Chapter shall be performed by the Executive Director

of the State Department of Revenue in the same manner as the collection, administration and enforcement of the state sales tax. Accordingly, the provisions of Articles 26 and 21 of Title 39 and Article 2 of Title 29, C.R.S., and all rules and regulations promulgated by the Executive Director of the Department of Revenue pertaining to such collection, administration and enforcement are incorporated herein by this reference. (Ord. 24-70 §4-1, 1970; Ord. 16-81 §1(part), 1981; Ord. 15-97, 1997)

3.08.110 Exclusion of state sales and use tax.

The amount subject to tax under this Chapter shall not include the state sales and use tax imposed by Article 26 of Title 39, C.R.S. 1973, as amended. (Ord. 24-70 §4-2, 1970; Ord. 16-81 §1(part), 1981)

3.08.120 Sale consummation location.

For the purpose of this Chapter, all retail sales shall be considered consummated at the place of business of the retailer, unless the tangible personal property sold is delivered by the retailer or his or her agent to a destination outside the Town limits, or to a common carrier for delivery to a destination outside the Town limits. (Ord. 24-70 §4-3, 1970)

3.08.144 Credit for sales or use taxes previously paid to another municipality.

The Town's sales tax shall not apply to the sale of tangible personal property at retail or the furnishing of services if the transaction was previously subjected to a sales or use tax lawfully imposed on the purchaser or customer by another statutory or home rule municipality equal to or in excess of four percent (4%). A credit shall be granted against the Town's sales tax with respect to such transaction equal in amount

to the lawfully imposed local sales or use tax previously paid by the purchaser or customer to the previous statutory or home rule municipality. The amount of the credit shall not exceed four percent (4%). (Ord. 16-85 §1(part), 1985; Ord. 15-97, 1997)

3.08.150 Personal property with specific ownership tax.

All sales of personal property on which a specific ownership tax has been paid or is payable shall be exempt from this sales tax when such sales meet both of the following conditions:

- (1) The purchaser is a nonresident of, or has its principal place of business outside of the Town; and
- (2) Such personal property is registered or required to be registered outside of the Town limits under the laws of the State. (Ord. 24-70 §4-6, 1970)

3.08.160 Imposition; rate.

There is imposed on the sale of tangible personal property and the furnishing of certain services, as specified in Section 3.08.170, a sales tax of four percent (4%) upon the sale at retail of tangible personal property and the furnishing of certain services as provided herein. The imposition of the tax on the sale at retail of tangible personal property and the furnishing of certain services subject to this tax shall be in accordance with the schedule set forth in the rules and regulations of the State Department of Revenue or by separate ordinance of the Town. (Ord. 24-70 §5-1, 1970; Ord. 16-81 §1(part), 1981; Ord. 15-97, 1997)

3.08.170 Property and services taxed.

There is levied and shall be collected a sales tax in the amount as provided in this Chapter, upon the sale at retail of tangible personal property and services taxable pursuant to Section 39-26-104, C.R.S., subject to the same exemptions as those specified in Section 39-26-114, C.R.S. (Ord. 24-70 §5-2, 1970; Ord. 16-81 §1(part), 1981; Ord. 15-97, 1997)

Chapter 3.10

Use Tax

3.10.010 Use tax definitions.

For the purposes of Sections 3.10.010 through 3.10.040, inclusive, of this Chapter, the words therein contained shall have the meanings set forth in Section 39-26-201, C.R.S., and the definitions are incorporated in this Chapter by specific reference. (Ord. 24-86 §1(part), 1986; Ord. 3-92 §1(part), 1992; Ord. 15-97, 1997)

3.10.020 Use tax imposed; amount.

There is imposed and there shall be paid and collected a use tax upon the privilege of storing and/or using in the Town any motor and other vehicles on which registration is required, purchased at retail, such use tax to be in the amount of two percent (2%) of the retail cost (the "use tax"). The use tax shall be collected in accordance with the schedules set forth in the rules and regulations promulgated by the Department of Revenue. (Ord. 24-86 §1(part), 1986; Ord. 3-92 §1(part), 1992)

3.10.030 Use tax exemptions.

In no event shall the use tax apply:

(1) To the storage and/or use of any motor and other vehicles, the sale of which is subject to a retail sales tax imposed by the Town;

(2) To the storage and/or use of any motor and other vehicles by the United States government or the State, or its institutions or political subdivisions in their governmental capacities only, or by religious or charitable corporations in the conduct of their regular religious or charitable functions; or

(3) To the storage and/or use of a motor vehicle if the owner is or was, at the time of purchase, a nonresident of the Town and he or she purchased the vehicle outside of the Town for use outside of the Town, and actually so used it for a substantial and primary purpose for which it was acquired, and he or she registered, titled and licensed the motor vehicle outside of the Town. (Ord. 24-86 §1(part), 1986; Ord. 3-92 §1(part), 1992; Ord. 15-97, 1997)

3.10.040 Motor and other vehicle use tax collection.

(a) The use tax shall be applicable for every motor or other vehicle for which registration is required by the laws of the State. No registration shall be made of any motor or other vehicle for which registration is required, and no certificate of title shall be issued for such vehicle by the State Department of Revenue or its authorized agents, until any use tax due upon the use, storage or consumption has been paid.

(b) The use tax on motor or other vehicles shall be collected by the authorized agent of the State Department of Revenue in the County, pursuant to agreement between the Town and the Executive Director.

(c) The proceeds of the use tax on motor or other vehicles shall be paid to the Town periodically in accordance with the agreement authorized by Subsection (b) of this Section. (Ord. 24-86 §1(part), 1986; Ord. 3-92 §1(part), 1992; Ord. 15-97, 1997)

Chapter 3.12

Conservation Trust Fund

3.12.010 Created.

A Conservation Trust Fund for the Town is created pursuant to the provisions and authority of Section 29-21-101 C.R.S. (Ord. 15-74 §1(part), 1974; Ord. 15-97, 1997)

3.12.030 Deposit, use and purpose.

All moneys received from the State shall be deposited in the Conservation Trust Fund created by this Chapter. All moneys in the Fund shall be used only for the acquisition, development and maintenance of new conservation sites acquired after the establishment of said fund. (Ord. 15-74 §1(part), 1974)

3.12.040 Term of interest.

Every interest in land or water may be in perpetuity or for a fixed term and shall be deemed to run with the land or water to which it pertains, for the benefit of the citizens of this Town. (Ord. 15-74 §1(part), 1974)

3.12.050 Authority to expend moneys.

All moneys in the Conservation Trust Fund shall be expended solely upon the authorization of the Board of Trustees. (Ord. 15-74 §1(part), 1974)

Chapter 3.16

Emergency Telephone Service System Charge

3.16.010 Intergovernmental agreement approved.

The Intergovernmental Agreement concerning the implementation of an "E911" emergency telephone service creating an emergency telephone service authority, on file in the Town Clerk's office, in order to establish and maintain an emergency telephone service system in the County, is hereby approved. (Ord. 5-90 §1, 1990; Ord. 15-97, 1997)

3.16.020 Charge imposed.

There is imposed, pursuant to Section 29-11-102, C.R.S., upon all telephone exchange access facilities within the Town, an emergency charge in an amount not to exceed fifty cents (\$.50) per month or two percent (2%) of the tariff rate as approved by the Public Utilities Commission, whichever is less. Upon recommendation of the Larimer Emergency Telephone Authority, the Board of Trustees may, by resolution, raise or lower the emergency telephone charge but in no event shall such charge exceed the amount of fifty cents (\$.50) per month to each telephone exchange access facility or two percent (2%) of the tariff as approved by the Public Utilities Commission, whichever is less. (Ord. 5-90 §2, 1990)

3.16.030 Collection.

Telephone service suppliers providing telephone service in the Town are authorized to collect the emergency telephone charge imposed by this Chapter in accordance with Section 29-11-101 *et seq.*, C.R.S. (Ord. 5-90 §3, 1990)

3.16.040 Provisions effective when.

Portions of this Chapter relating to the imposition and collection of telephone emergency charges shall not be effective until the Intergovernmental Agreement concerning the implementation of an "E911" emergency telephone service is signed by representatives of all parties to that agreement. (Ord. 5-90 §4, 1990)

3.16.050 Wireless communication access charge.

(a) Commencing on April 1, 1998, a wireless service user access facility charge shall be established at the rate of forty-five cents (\$.45) per month per wireless line user access facility.

(b) Wireless telephone service suppliers providing wireless telephone service in the Town are authorized to collect the access facility charge in accordance with Section 29-11-100.5 *et seq.*, C.R.S. (Ord. 4-98 §§1,2, 1998)

