

ORDINANCE NO. 2217

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GOLDEN, COLORADO, AMENDING SECTION 3.05.030 OF THE GOLDEN MUNICIPAL CODE CONCERNING LOCAL RETAIL SALES TAX LICENSES

WHEREAS, the City of Golden, Colorado, (the “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 authority to enact, administer and enforce sales and use taxes is 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 the City of Golden Tax Code (the “Code”), under which City sales and use tax is levied; and

WHEREAS, Chapter 3.05 of the Code requires a sales and use tax license for any person carrying on of any trade, profession, business, privilege, occupation or calling of any kind within the City; and

WHEREAS, pursuant to Senate Bill 22-032, and as a matter of statewide concern, the Colorado General Assembly prohibited local taxing jurisdictions from requiring retailers to apply separately for a local license to make retail sales in such jurisdictions if such retailers have a state standard retail license and either do not have physical presence or have only incidental physical presence within the local taxing jurisdiction, effective July 1, 2023, as set forth in C.R.S. Section 39-26-802.9; and

WHEREAS, the City Council has determined that modifying the sales tax licensing provisions in the Municipal Code to conform to Senate Bill 22-032 is in the City’s best interest.

THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GOLDEN, COLORADO:

Section 1. Recitals Incorporated. The recitals set forth above are hereby incorporated by reference and are adopted as findings and determinations by the City Council.

Section 2. Section 3.05.030(f) Amended. Sub-section (f) of Section 3.05.030 of the Golden Municipal Code, “Licensing,” is hereby amended to read as follows, with additions shown in underline and deletions shown in ~~strikethrough~~:

3.05.030 Licensing.

(f) Any retailer having only an economic nexus with the city and that either has not established a physical presence in the city or that has only incidental physical presence in the city shall be exempt from the provisions of Section 3.05.010, subsections 3.05.020(b) and (c), and the license renewal provisions of section 3.05.040 of this chapter. ~~;~~ ~~provided, however, s~~ Such retailer, including a retailer that has been issued a state standard retail license, shall furnish ~~furnishes~~ in writing to the finance director ~~any change to the name and address or contact~~

~~information or additional information as required by the finance director pursuant to Section 3.06.010 of this Code. of the licensee or any other material change to the information submitted on an application for a license within 30 calendar days of such change.~~

Section 3. If any article, section, paragraph, sentence, clause or phrase of this ordinance is held to be unconstitutional or invalid for any reason, such decision shall not affect the validity or constitutionality of the remaining portions of this ordinance. The City Council hereby declares that it would have passed this ordinance and each part or parts hereof irrespective of the fact that any one part or parts be declared unconstitutional or invalid.

Section 4. Repealer. All other ordinances or portions thereof inconsistent or conflicting with this ordinance or any portion hereof is hereby repealed to the extent of such inconsistency or conflict.

Section 5. The repeal or modification of any provision of the Municipal Code of the City of Golden by this ordinance shall not release, extinguish, alter, modify or change in whole or in part any penalty, forfeiture or liability, either civil or criminal, which shall have been incurred under such provision. Each provision shall be treated and held as still remaining in force for the purpose of sustaining any and all proper actions, suits, proceedings and prosecutions for enforcement of the penalty, forfeiture or liability, as well as for the purpose of sustaining any judgment, decree or order which can or may be rendered, entered or made in such actions, suits, proceedings or prosecutions.

Section 6. Safety. This ordinance is deemed necessary for the protection of health, welfare, and safety of the community.

Section 7. 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 Golden Municipal Code.

Section 8. Effective Date. This ordinance shall become effective five (5) days after publication following final passage in accordance with Section 5.9 of the Charter for the City of Golden, Colorado.

INTRODUCED, READ AND PASSED AS AN ORDINANCE, ON FIRST READING, AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF GOLDEN, COLORADO, THE 11TH DAY OF JULY, 2023.

READ, PASSED AND ADOPTED AS AN ORDINANCE ON SECOND READING, AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF GOLDEN, COLORADO, THE 25TH DAY OF JULY, 2023.

Laura M. Weinberg,
Mayor

ATTEST:

Monica S. Mendoza, CMC
City Clerk

APPROVED AS TO FORM:

Kathie B. Guckenberger

City Attorney

I, Monica S. Mendoza, City Clerk of the City of Golden, Colorado, do hereby certify that the foregoing ordinance was introduced on first reading and read at a regular business meeting of the City Council of said city, held on the 11th day of July, 2023 and was published as a proposed ordinance on the city website as the law directs seven days or more prior to its passage. A public hearing was held on the 25th day of July, 2023, and the said proposed ordinance was read on second reading. The ordinance was passed by the City Council and ordered published on the City of Golden website, as the law directs on the 25th day of July, 2023.

Witness my hand and official seal of the City of Golden, Colorado, on the 25th day of July, 2023.



ATTEST: MONICA S. MENDOZA

Monica S. Mendoza, City Clerk of the City of Golden,
Colorado