

CITY OF GREELEY, COLORADO
ORDINANCE NO. 20, 2023

**AN ORDINANCE AMENDING TITLE 6, CHAPTER 2 OF THE GREELEY
MUNICIPAL CODE RELATING TO VENDOR RESPONSIBLE FOR TAX**

WHEREAS, The State of Colorado Interim Committee, the Sales and Use Tax Simplification Task Force, was originally created in 2017 to find ways to make it easier for businesses to navigate this highly-complex system, and simplicity became imperative after the 2018 Supreme Court's ruling in South Dakota v. Wayfair that allowed states to require that sellers collect and remit sales tax based on the establishment of an "economic nexus," doing away with the previous "physical presence" test; and

WHEREAS, In 2019, the State of Colorado Department of Revenue (DOR) and the Governor's Office of Information Technology (OIT) collaborated to deliver a Sales & Use Tax System (SUTS) that could be a single web portal where businesses could both look up sales and use tax information and file and remit to all jurisdictions at once; and

WHEREAS, Current sale tax collections are remitted directly to the City of Greeley (City). By participating in SUTS, the City opens the possibility for remote sellers & marketplace facilitators to remit tax returns in one online location. SUTS participation also allows the City to reduce the monetary and clerical burden taxpayers may experience while adhering to Colorado's taxability matrix; and

WHEREAS, City Council has determined that maintaining the local collection of sales and use taxes for the City is important to insure the continued financial strength of the City; and

WHEREAS, City Council acknowledges that the retail business community desires better uniformity and simplicity when operating in multiple cities; and

WHEREAS, the proposed changes to the Municipal Code are for the purpose of clarification and uniformity only, and will not result in the implementation of any new policy, nor will they result in the implementation of any new taxes, nor result in the elimination of any current tax exemptions; and

WHEREAS, it is in the best interests of the citizens of the City of Greeley to repeal and replace Chapter 2, Title 6, Section 281 with those amended codes,

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF GREELEY,
COLORADO:**

Section 1. That Section 6-281 contained in Chapter 2 of Title 6 of the Greeley Municipal Code shall be amended as shown on Exhibit A, attached hereto and incorporated herein.

Section 2. This Ordinance shall take effect on the fifth day following its final publication, as provided by Section 3-16 of the Greeley City Charter.

PASSED AND ADOPTED, SIGNED AND APPROVED ON THIS 6th DAY OF JUNE, 2023.

ATTEST



THE CITY OF GREELEY, COLORADO

By: _____

City Clerk

By: _____

Mayor Pro Tem

APPENDIX A
**AN ORDINANCE AMENDING TITLE 6, CHAPTER 2 OF THE GREELEY
MUNICIPAL CODE**

Section 1. Section 6-281. - Vendor responsible for tax. of the above-entitled ordinance be amended to read as follows:

- (a) Amount. Every vendor shall add the tax imposed by section 6-278(a) to the purchase price or charge of all lodging within the city.
- (b) Returns. Every vendor shall, before the 20th day of each month thereafter, make a return to the director of finance or the director's designee for the preceding calendar month, and remit to the director of finance or director's designee, simultaneously therewith the total amount due the city. The monthly returns of the vendor as required hereunder shall be made in such manner and upon such forms as the director of finance may prescribe.
- (c) Accounting practice. If the accounting methods regularly employed by the vendor in the transaction of business, or other conditions, are such that the returns aforesaid made on a calendar-month basis will impose unnecessary hardship, the director of finance may, upon request of the vendor, accept returns at such intervals as will, in the director's opinion, better suit the convenience of the vendor and will not jeopardize the collection of the tax.