

ORDINANCE NO. 009, 2020  
OF THE COUNCIL OF THE CITY OF FORT COLLINS  
AMENDING CERTAIN SECTIONS OF CHAPTER 25 OF THE CODE OF THE CITY OF  
FORT COLLINS TO PROVIDE A SALES TAX EXEMPTION FOR MOBILE HOMES

WHEREAS, Article XX, Section 6.g. of the Colorado Constitution grants to the City of Fort Collins, as a home rule municipality, all powers necessary to levy and collect taxes for municipal purposes, subject to any limitations in the Colorado Constitution; and

WHEREAS, on November 16, 1967, the City Council, in the exercise of its home rule taxing powers, adopted Ordinance No. 058, 1967, to levy, collect and enforce beginning on January 1, 1968, a sales and use tax on the purchase of tangible personal property sold at retail in the City and on certain taxable services provided in the City (the “Sales and Use Tax Code”); and

WHEREAS, the Sales and Use Tax Code is currently found in Article III of City Code Chapter 25, which has been significantly amended many times since its adoption in 1967; and

WHEREAS, City staff has reviewed Article III and has recommended revisions to create an exemption from sales tax for mobile homes and similar off-site manufactured structures, which are currently taxed as tangible personal property; and

WHEREAS, the City Council hereby finds that amending the Sales and Use Tax Code as proposed in this Ordinance is in the best interests of the City and its taxpayers and promotes the health, safety and welfare of the community by providing for the equitable imposition, collection and enforcement of the City’s sales and use taxes with respect to housing.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF FORT COLLINS as follows:

Section 1. That the City Council hereby makes and adopts the determination and findings contained in the recitals set forth above.

Section 2. That Section 25-71 of the Code of the City of Fort Collins is hereby amended to read as follows:

**Sec. 25-71. Definitions.**

...

*Automotive vehicle* shall mean any vehicle or device in, upon or by which any person or property is or may be transported or drawn upon a public highway, or any device used or designed for aviation or flight in the air. *Automotive vehicle* includes, but is not limited to, motor vehicles, motor homes, recreational vehicles, trailers or semi-trailers.

...

*Mobile home* shall mean any preconstructed building unit or combination of preconstructed building units, without motive power, where such unit or units are manufactured in a factory or a location other than the residential site of the completed home, which is designed and commonly used for occupancy by persons for residential purposes, in either temporary or permanent locations, and which unit or units are not licensed as a vehicle. *Mobile home* does not include travel trailers, campers, camper buses, motor homes or recreational vehicles.

...

Section 3. That Section 25-73 of the Code of the City of Fort Collins is hereby amended to read as follows:

**Sec. 25-73. Imposition of the sales tax and exemptions.**

...

(c) Transactions and items exempt from the sales tax. The following shall be exempt from the sales tax:

...

(25) Fifty percent (50%) of the purchase price on the first sale of a new mobile home for installation, use, or storage in the City shall be exempt from taxation under this Code. For any subsequent sales of the mobile home, the entire purchase price is exempt from taxation under this Code.

Introduced, considered favorably on first reading, and ordered published this 7th day of January, A.D. 2020, and to be presented for final passage on the 21st day of January, A.D. 2020.

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Mayor

ATTEST:

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City Clerk

Passed and adopted on final reading on the 21st day of January, A.D. 2020.

ATTEST:

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Mayor

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City Clerk