

ORDINANCE NO. 126, 2021
OF THE COUNCIL OF THE CITY OF FORT COLLINS
AMENDING CHAPTER 25 OF THE CODE OF THE CITY OF FORT COLLINS
RELATING TO SALES AND USE TAX TO ADVANCE GENDER EQUITY

WHEREAS, on July 20, 2021, the City Council adopted Resolution 2021-077, establishing the City Council's priorities for action during the 2021-2023 Council term; and

WHEREAS, included in those priorities was the advancement of gender equity in the City's sales and use tax ordinances by establishing an exemption from sales and use tax for certain menstrual care products; and

WHEREAS, Article XX, Section 6.g. of the Colorado Constitution grants to the City, 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 Chapter 25, Article III of the City Code, which has been significantly amended many times since its adoption in 1967; and

WHEREAS, City Council hereby finds that amending the City Code as proposed in this Ordinance is in the best interest of the City and its taxpayers and promotes the health, safety and welfare of the community by providing for gender equity in the imposition of tax on certain menstrual care products.

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 determinations 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 by the addition of two new definitions which read in their entirety as follows:

Sec. 25-71. Definitions

The following words, terms and phrases, as used in this Article, shall have the following meanings:
...

Grooming and hygiene products shall mean soaps and cleaning solutions, shampoo, toothpaste mouthwash, antiperspirants, and suntan lotions and screens.

...

Menstrual care products shall mean tampons, panty liners, menstrual cups, sanitary napkins, and other tangible personal property designed for hygiene in connection with the human menstrual cycle, but does not include *grooming and hygiene products*.

...

Section 3. That Section 25-73(c) of the Code of the City of Fort Collins is hereby amended to add a new subsection 26, to read as follows:

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

...

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

...

(26) All sales of menstrual care products.

Section 4. That Section 25-74(b) of the Code of the City of Fort Collins is hereby amended to add a new subsection 22, to read as follows:

Sec. 25-74. Imposition of the use tax and exemptions.

...

(b) Transactions and items exempt from the use tax. The use, storage, distribution or consumption in the City of the following are hereby exempted from the use tax:

...

(22) Menstrual care products; and

(23) All other tangible personal property and taxable services that are exempt, as provided in Sections 25-73(c) and 25-73(d), from the sales tax imposed in this Article.

Section 4. The provisions in this Ordinance shall become effective sixty (60) days after final passage.

Introduced, considered favorably on first reading, and ordered published this 5th day of October, A.D. 2021, and to be presented for final passage on the 19th day of October, A.D. 2021.

Mayor

ATTEST:

Interim City Clerk

Passed and adopted on final reading on this 19th day of October, A.D. 2021.

Mayor

ATTEST:

Interim City Clerk