

**CITY OF CENTENNIAL,
COLORADO
ORDINANCE NO. 2022-O-23**

**AN ORDINANCE OF THE CITY COUNCIL OF THE
CITY OF CENTENNIAL, COLORADO, AMENDING
SECTION 4-1-260 OF THE CENTENNIAL MUNICIPAL CODE
TO ESTABLISH AN EXEMPTION FROM THE SALES TAX FOR CERTAIN RETAIL
DELIVERY FEES AND CARRYOUT BAG FEES ENACTED BY THE STATE OF
COLORADO AND DECLARING AN EMERGENCY**

WHEREAS, the City of Centennial, 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 right to enact, administer and enforce sales taxes is clearly 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 a Centennial Sales and Use Tax Code codified at Article 1 of Chapter 4 of the Centennial Municipal Code (the “Code”), under which City sales and use tax is levied; and

WHEREAS, the City does not wish to impose local sales tax on retail delivery fees and carryout bag fees enacted by the State of Colorado that would otherwise be taxable under the Code; and

WHEREAS, the City adopts this ordinance with the intent to exempt such fees from local sales and use tax; and

WHEREAS, the City Council recognizes and declares that an emergency exists justifying immediate effectiveness of this ordinance as the new state fees on retail delivery and carryout bags are in effect and are a compliance burden on businesses to collect and remit tax such that continued taxation of such fees is having a deleterious effect on the health, safety and welfare of the residents of the City, particularly the business residents of the City.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CENTENNIAL, COLORADO, ORDAINS:

Section 1. **Incorporation of Recitals.** The foregoing recitals are hereby affirmed and incorporated herein by this reference as findings of the City Council.

Section 2: **Amendment of Section 4-1-260.** Section 4-1-260 of the Code, which lists exemptions to the Centennial Sales Tax, is hereby amended by the addition of new subsection (28) to read as follows:

(28) Certain State Imposed Fees:

- a. The retail delivery fee consisting of the community access retail delivery fee imposed in C.R.S. § 24-38.5-303(7), the clean fleet retail delivery fee imposed in C.R.S. § 25-7.5-103(8), the clean transit retail delivery fee imposed in C.R.S. § 43-4-1203(7), the retail delivery fee imposed in C.R.S. § 43-4-218(3), the bridge and tunnel retail delivery fee imposed in C.R.S. § 43-4-805 (5)(g.7), and the air pollution mitigation retail delivery fee imposed in C.R.S. § 43-4-1303(8), as such sections existed on June 17, 2021.
- b. The carryout bag fee imposed in C.R.S. § 25-17-505, as such section existed on July 6, 2021.

Section 3. Severability. Should any one or more sections or provisions of this Ordinance be judicially determined invalid or unenforceable, such judgment shall not affect, impair, or invalidate the remaining provisions of this Ordinance, the intention being that the various sections and provisions are severable.

Section 4. Repeal. Any and all ordinances or codes or parts thereof in conflict or inconsistent herewith are, to the extent of such conflict or inconsistency, hereby repealed; provided, however, that the repeal of any such ordinance or code or part thereof shall not revive any other section or part of any ordinance or code heretofore repealed or superseded and this repeal shall not affect or prevent the prosecution or punishment of any person for any act done or committed in violation of any ordinance hereby repealed prior to the effective date of this Ordinance.

Section 5. Emergency Declared; Effective Date. The City Council hereby legislatively declares that the passage of this Ordinance is necessary for the immediate preservation of the public peace, health or safety. Absent passage of this Ordinance as an emergency ordinance, the City risks the continued taxation of certain state-imposed fees which is having a deleterious financial impact on the health, safety and welfare of the business residents of the City. Upon passage by a supermajority of City Council members in office, as required by Section 7.6 of the Centennial Home Rule Charter ($\frac{3}{4}$ of all members in office or 7 or more votes of the 9 member Council), this Ordinance shall become effective immediately upon adoption.

INTRODUCED, READ, AND ORDERED PUBLISHED BY THE CITY COUNCIL OF THE CITY OF CENTENNIAL, COLORADO, UPON A MOTION DULY MADE, SECONDED AND PASSED AT ITS REGULAR MEETING HELD ON THE 15th DAY OF AUGUST, 2022.

CITY OF CENTENNIAL

By: 
Stephanie Piko, Mayor

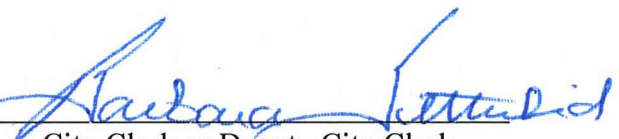
Approved as to Form:


For City Attorney's Office

I hereby certify that the above Ordinance was introduced to the City Council of the City of Centennial at its meeting of August 15, 2022 and ordered published one time by title only in *The Centennial Citizen* newspaper on Aug 17, 2022, and in full on the City web site in accordance with Section 2-1-110 of the Municipal Code.

ATTEST:

SEAL

By: 
City Clerk or Deputy City Clerk

FINALLY ADOPTED, PASSED, APPROVED WITH AMENDMENTS, IF ANY, AND ORDERED PUBLISHED BY TITLE ONLY, IN *THE VILLAGER* NEWSPAPER AND IN FULL ON THE CITY WEB SITE IN ACCORDANCE WITH SECTION 2-1-110 OF THE MUNICIPAL CODE BY THE CITY COUNCIL OF THE CITY OF CENTENNIAL, COLORADO, UPON A MOTION DULY MADE, SECONDED AND PASSED AT ITS MEETING HELD ON THE 5th DAY OF September, 2022, BY A VOTE OF 9 IN FAVOR AND 0 AGAINST.

CITY OF CENTENNIAL

By: 
Stephanie Piko, Mayor

I hereby certify that the above Ordinance was finally adopted by the City Council of the City of Centennial at its meeting of September 5, 2022, and ordered published by title only,

one time by *The Centennial Citizen* newspaper on September 15, 2022, and in full on the City web site in accordance with Section 2-1-110 of the Municipal Code.

SEAL

ATTEST:

By: 
City Clerk or Deputy City Clerk