

**A BILL FOR AN ORDINANCE**

**ORDINANCE NO. 13**

**SERIES OF 2022**

**INTRODUCED BY: COUNCILMEMBER BULLOCK**

**AN ORDINANCE AMENDING CHAPTER 4 OF THE GREENWOOD VILLAGE MUNICIPAL CODE TO ESTABLISH AN EXEMPTION OF CERTAIN RETAIL DELIVERY FEES AND CARRYOUT BAG FEES ENACTED BY THE STATE OF COLORADO FROM SALES TAX**

WHEREAS, in 2021, the Colorado General Assembly passed Senate Bill 21-260, "Concerning the Sustainability of the Transportation System in Colorado," which, among other fees, imposes a 27-cent fee on the delivery of all goods involving at least one taxable item delivered by motor vehicle; and

WHEREAS, in 2021, the Colorado General Assembly passed House Bill 21-1162, "Concerning the Management of Plastic Products," which imposed a ten-cent fee on all single use plastic carry-out bags provided by retailers beginning January 2023, and on all single-use paper bags beginning January 2024; and

WHEREAS, the City of Greenwood Village, Colorado, is a home rule municipality organized and existing under Article XX, Section 6 of the Colorado Constitution, and as such has the right to enact, administer and enforce sales and use taxes; and

WHEREAS, pursuant to such authority, the City has enacted legislation delineating conditions under which City sales tax is levied in the City's tax code; and

WHEREAS, the fees imposed by the General Assembly on delivery of goods by motor vehicle and single use plastic and paper bags would be taxable under the City's tax code; 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; and

WHEREAS, the City adopts this ordinance with the intent to exempt from local sales tax fees imposed upon consumers by the General Assembly in Senate Bill 21-260 and House Bill 21-1162.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF GREENWOOD VILLAGE, COLORADO, ORDAINS:

Section 1. Subsection (c) of Section 4-3-40, Imposition of sales tax, of the Greenwood Village Municipal Code is hereby amended to read as follows:

(c) Exemptions. The following shall be exempt from the sales tax:

(1) All sales of automotive vehicles properly titled and registered to an address outside the City.

(2) All sales of tangible personal property if all of the following conditions exist:

- a. The sales are to those who reside or do business outside the City;
  - b. The articles purchased are to be delivered to the purchaser outside the City by common carrier or by the conveyance of the retailer or by mail; and
  - c. The articles purchased and delivered are used outside the City.
- (3) All sales of gasoline or motor fuel which are taxed under Title 39, Article 27, C.R.S.
  - (4) All sales of goods manufactured in the City and sold by the manufacturer thereof directly to the ultimate consumer when delivery of such goods is made by common, contract or commercial carrier or by conveyance of the retailer or purchaser to a point outside the City for use outside the City.
  - (5) All sales to the United States or any state, or departments, institutions or political subdivisions thereof, and all sales to the City and any department thereof when made in the exercise of their governmental functions, provided that such purchases are supported by official government purchase orders or charged to the governmental entity's credit card account and are paid for by draft or warrant drawn on the governmental entity's bank account or such purchases are made pursuant to a written agreement with the governmental entity in which the purchaser is to make such purchases on behalf of the governmental entity.
  - (6) All sales to charitable organizations of tangible personal property or services to be used in the conduct of the organization's regular activities to foster its expressed charitable purpose and that possesses an exemption certificate from the City.
  - (7) All sales which the City is prohibited from taxing under the Constitution or laws of the United States or the State.
  - (8) All sales of drugs dispensed in accordance with a prescription and all sales of prosthetic devices.
  - (9) All sales of cigarettes.
  - (10) All charges for the furnishing of rooms or accommodations to any person who is a resident of any hotel, motel, apartment house, mobile home, trailer court or park or similar place, pursuant to a written lease for a period of at least thirty (30) consecutive days.
  - (11) All sales of tangible personal property to a public utility doing business both within and without the City, for use in such business operations outside the City, even though delivery is made in the City.
  - (12) All sales of construction and building materials, if such materials are picked up by the purchaser and if the purchaser of such materials presents to the retailer a building permit or other documentation acceptable to the City evidencing that a local sales or use tax has been paid or is required to be paid.
  - (13) All sales of tangible personal property or taxable services, which transaction was previously subjected to a sales or use tax lawfully imposed on the purchaser or user by another statutory or home rule municipality in the State at a rate equal to or greater than the rate stated in Section 4-3-60 and such tax was collected. If the rate of the sales or use tax paid to such

municipality is less than the rate stated in Section 4-3-60, the difference between the tax due under this Article and the tax paid previously shall be remitted to the Finance Director.

(14) Automotive vehicles.


(15) The sale of food for domestic home consumption, as defined in this Article.


(16) 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.

(17) The carryout bag fee imposed in C.R.S. § 25-17-505, as such section existed on July 6, 2021.

Section 2. Effective Date. This ordinance shall take effect six (6) days after publication following final passage.


INTRODUCED AND APPROVED ON FIRST READING ON THE 3<sup>RD</sup> DAY OF OCTOBER, 2022, AND ORDERED PUBLISHED.


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George E. Lantz, Mayor

ATTEST:  
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Susan M. Ortiz, MMC  
City Clerk



INTRODUCED AND APPROVED ON SECOND READING ON THE 17<sup>TH</sup> DAY OF OCTOBER, 2022, AND ORDERED PUBLISHED BY REFERENCE TO TITLE ONLY.

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George E. Lantz, Mayor

ATTEST:  
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EFFECTIVE: October 24, 2022