

TOWN OF WINDSOR

ORDINANCE NO. 2019-1588

AN ORDINANCE AMENDING THE *WINDSOR MUNICIPAL CODE* CONCERNING RENEWAL REQUIREMENTS FOR SALES TAX LICENSES AND REQUIREMENTS FOR BUSINESS LICENSES IN THE TOWN OF WINDSOR, COLORADO

WHEREAS, the Town of Windsor ("Town") is a Colorado home rule municipality, with all powers and authority vested under Colorado law; and

WHEREAS, the Town has deemed it to be in the best interests of the health, safety and welfare of the residents of Windsor to keep the content of the *Windsor Municipal Code* ("Code") current by making certain corrections and amendments from time to time; and

WHEREAS, existing code language provides that all sales tax licenses expire on December 31 of each year; and

WHEREAS, having all sales tax license renewals falling due at the same time creates a large increase in administrative workload during the months of November and December each year; and

WHEREAS, under 2017 amendments to the Code, business license renewals are due twelve months following the date of issuance, which has allowed for a more even distribution of administrative workload; and

WHEREAS, changing the cycle of sales tax license renewals to be consistent with the business license renewals will promote both efficiency and consistency in communications between the Town and the business community of Windsor; and

WHEREAS, under existing Code requirements, mobile food vendors have been required to obtain separate business licenses for each mobile vending location within the Town; and

WHEREAS, the mobile food vending community has expressed concern that the existing requirements for business licensing is unduly burdensome, as compound licensing fees reduce profits and business opportunity; and

WHEREAS, the Town's Finance Department has indicated that a single license per mobile food vendor, regardless of the number of vending locations, will not materially impair the Town's ability to regulate business activity; and

WHEREAS, Town Board has considered the matter and finds that the public interest will be served by requiring each mobile food vendor to obtain a single business license, regardless of the number of vending locations.

NOW THEREFORE, BE IT ORDAINED BY THE TOWN BOARD OF THE TOWN OF WINDSOR, COLORADO, AS FOLLOWS:

Section 1. Sections 4-3-310 (h) and (i) of the *Windsor Municipal Code* are hereby repealed, amended and re-adopted to read as follows:

(h) License fee. Each application for and renewal of a license issued pursuant to this Article shall be accompanied by payment of an annual fee in the amount of twenty-five dollars (\$25.00), as may be modified from time to time by Town Board Resolution. An exempt institution shall be exempt from this license fee.

(i) Expiration, renewal and renewal fees. All licenses shall be issued by the Director of Finance or designee on an annual basis, and shall expire twelve (12) months after issuance. A license holder may apply to the Department of Finance for a renewal license for the next twelve (12) month period, by submitting the renewal application thirty (30) days prior to the expiration date. A license for a new business or for a transfer of ownership is subject to the renewal provisions of this Section. All applications for renewal licenses shall be made on forms prescribed and furnished by the Department of Finance. Failure to obtain a renewal license by the expiration date of the original license shall result in payment of an increased renewal fee, which may be modified from time to time by Town Board Resolution, according to the following schedule:

<i>Renewal Date</i>	<i>Penalty</i>	<i>Total Due</i>
After thirty(30) days	\$ 5.00	\$30.00
After sixty (60) days	10.00	35.00
After ninety (90) days	15.00	40.00

Section 2. Sections 4-3-320 of the *Windsor Municipal Code* is hereby repealed, amended and re-adopted to read as follows:

Sec. 4-3-320. - Engaged in business without a sales tax license.

Any person engaged in business in the Town as defined in this Article, without having secured a sales tax license therefor, except as specifically provided herein, shall be guilty of a violation of this Article.

Section 3. Section 6-3-20 of the *Windsor Municipal Code* is hereby repealed, amended and re-adopted to read as follows:

Sec. 6-3-20. - License required.

- (a) It shall be unlawful for any person to establish any place of business in the Town, or engage in business within the Town, without first obtaining a license from the Town to conduct such business. Except as provided in sub-section (b) below with respect to mobile food vendors, only one (1) general business license shall be required for any establishment operating as a single enterprise. Separate general business licenses shall be required for each location of an enterprise operating at more than one (1) location within the Town. Business licenses cannot be transferred upon a change of ownership.
- (b) Mobile Food Vendors as defined in Section 16-10-110, shall not engage in business within the Town without first obtaining a license from the Town to conduct such business. Only one (1) general business license shall be required for any mobile food vendor operating as a single enterprise, regardless of the number of vending locations for such enterprise. Mobile Food Vendors must comply with the requirements of § 6-3-40 and § 16-10-110, in addition to any other applicable Code requirements. Each mobile food vending location must be reviewed by the Planning Department for verification of compliance with Section §16-10-110, to operate at each location.

The business license requirements provided for in this Article shall not apply to federal, state or county offices, utility companies for which a franchise to operate has been granted pursuant to the provisions of the Home Rule Charter, or to the activity of telecommuting as defined in Section 16-2-20 of this Code.

Introduced, passed on first reading, and ordered published this 13th day of May, 2019.

TOWN OF WINDSOR, COLORADO

By Kristie Melendez
Kristie Melendez, Mayor

ATTEST:

Krystal Eucker
Krystal Eucker, Town Clerk



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Introduced, passed on second reading, and ordered published this 10th day of June, 2019.

TOWN OF WINDSOR, COLORADO

By Kristie Melendez
Kristie Melendez, Mayor

ATTEST:

Krystal Eucker
Krystal Eucker, Town Clerk



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