



**TOWN OF LARKSPUR, COLORADO  
ORDINANCE NO. 2021-03**

**AN ORDINANCE AMENDING THE EFFECTIVE DATE OF ORDINANCE 2021-01 FROM JANUARY 1, 2021 TO JANUARY 1, 2020 BY ADDING SECTION 4-3-40 (25) TO EXEMPT MOBILE HOMES FROM SALES TAX WITHIN THE TOWN OF LARKSPUR**

**WHEREAS**, the Town Council for the Town of Larkspur is authorized, pursuant to the Town's Home Rule Charter, the Colorado Constitution, and state law, to administer the affairs of the Town of Larkspur ("the Town"), including adopting ordinances, in furtherance of the health, safety and welfare of the Town's inhabitants; and

**WHEREAS**, the Town of Larkspur, ("Town") as a home rule municipality, is authorized to establish rules and regulations in the best interest of the town and the community; and

**WHEREAS**, the Town Council previously passed Ordinance 2021-01, to exempt the sale of Mobile Homes from taxation by the addition of subsection 4-3-40 (25) to the Larkspur Municipal Code; and

**WHEREAS**, the Town Council ordained such exemption to the taxation on Mobile Homes be effective as of January 1, 2021 forward; and

**WHEREAS**, the Town Council desires to amend its effective date found in Ordinance 2021-01 from January 1, 2021 to January 1, 2020; an

**WHEREAS**, the Town Council finds exemption of mobile homes from the Town's sales tax for mobile homes sold on or after January 1, 2020 within the Town of Larkspur to be in the best interest of the health, safety and welfare for the residents of the Town of Larkspur.

**NOW THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF LARKSPUR, COLORADO AS FOLLOWS:**

1. The effective date of Ordinance 2021-01 exempting Sales of Mobile Homes from the imposition of Town of Larkspur sales tax shall be effective on all sales of mobile homes from January 1, 2020 forward.
2. Severability. If any article, section, paragraph, sentence, clause, or phrase of this



Ordinance is held to be unconstitutional or invalid for any reason such decision shall not affect the validity or constitutionality of the remaining portions of this Ordinance. The Town Board hereby declares that it would have passed this ordinance and each part or parts thereof irrespective of the fact that any one part or parts be declared unconstitutional or invalid.

3. Repeal. Existing ordinances or parts of ordinances covering the same matters embraced in this ordinance are hereby repealed and all ordinances or parts of ordinances inconsistent with the provisions of this ordinance are hereby repealed except that this repeal shall not affect or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.

**INTRODUCED, PASSED AND ADOPTED AT A REGULAR MEETING OF THE TOWN COUNCIL OF THE TOWN OF LARKSPUR AND SIGNED THIS 18<sup>th</sup> DAY OF MARCH 2021.**



**ATTEST:**

By: Sean Hogan  
Sean Hogan, Town Clerk

Votes Approving:	<u>6</u>
Votes Opposed:	<u>0</u>
Absent:	<u>1</u>
Abstained:	<u>0</u>

**TOWN COUNCIL OF THE  
TOWN OF LARKSPUR,  
COLORADO**

Marvin Cardenas  
Marvin Cardenas, Mayor