

TOWN OF SILVERTHORNE, COLORADO

ORDINANCE 2023-25

AN ORDINANCE AMENDING ARTICLE X OF THE SILVERTHORNE TOWN CODE TO CLARIFY CURRENT TAX PRACTICES CONCERNING STREAMING SERVICES AND SOFTWARE AS A SERVICE

WHEREAS, the Town of Silverthorne requires collection of sales tax on sales of various services in the Town; and

WHEREAS, the Town and vendors alike have long treated sales of streaming services and software as a service to be taxable, and tax has regularly been remitted to the Town on that basis; and

WHEREAS, it is in the public interest to clarify and update the Town code to reflect these longstanding tax practices.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE TOWN OF SILVERTHORNE, COLORADO ORDAINS:

Section 1. The foregoing recitals are incorporated herein as if set forth in full.

Section 2. Chapter 1, Articles X, Division 1 and 8 of the Silverthorne Municipal Code is hereby amended as set forth below with double underline text added and ~~strikethrough text~~ deleted.

Article X, Division 1 of the Silverthorne Town Code is amended as follows:

Sec. 1-10-1. - Words and phrases defined.

As used in this Article, the following terms shall have the meanings indicated:

Software as a Service means software that is rented, leased or subscribed to from a provider and used at the consumer's location, including but not limited to applications, systems or programs.

Television and Entertainment Services means audio or visual content that can be transmitted electronically by any means, for which a charge is imposed.

Sec. 1-10-42. - Transactions and items subject to tax.

The tax levied by Section 1-10-39 shall apply to the following:

(6) Pay cable, television and entertainment services, audio or video subscriptions, including charges for service, installation, connection or other similar charge.

Sec. 1-10-44. - Exemptions from sales tax.

(26) Modified software and custom software programs, but not including software subscription services, software as a service or pre-written software programs.

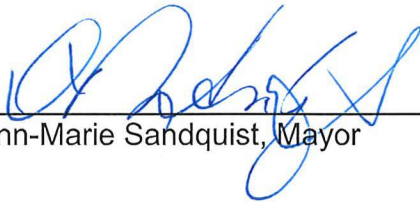
Section 3. This ordinance shall be effective upon adoption at second reading, pursuant to Sections 4.5 and 4.7 of the Silverthorne Home Rule Charter.

READ, MOVED, SECONDED AND PASSED ON FIRST READING THIS 11th DAY OF October 2023.

MOVED, SECONDED, AND PASSED ON SECOND AND FINAL READING THIS 8th DAY OF November 2023.



TOWN OF SILVERTHORNE, COLORADO



Ann-Marie Sandquist, Mayor

ATTEST:



Angie VanSchoick, Town Clerk

Approved on the first reading: October 11, 2023
Published by title only: October 20, 2023
Approved on the second reading: November 8, 2023
Published by title only: November 17, 2023