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Chapter 3.04GENERAL PROVISIONSSections:

- 3.04.010 Fiscal year.
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3.04.010 Fiscal year. The fiscal year of the town shall commence on the first day of January and end on the last day of December of each year (CRS 29-1-103, 1973 as amended). (Ord. 3-1990 §1(part), 1990: prior code §3-1-1)

3.04.020 Annual budget. Not later than the first regular meeting of the board of trustees in September of each year, the treasurer or other duly authorized persons designated by the board, shall submit to the board the proposed itemized annual budget for the ensuing fiscal year. The budget as approved by the board shall be adopted and administered in accordance with the provisions of the Local Government Budget Law of Colorado. (Ord. 3-1990 §1(part), 1990: prior code §3-1-2)

3.04.030 Tax levy--Rate. The board of trustees shall by resolution fix the rate of tax to be levied upon all the taxable property within the town for municipal purposes and, through the town clerk, shall officially certify the levy to the county commissioners of Arapahoe County prior to December 15th of each year (CRS 39-5-128(1), 1973 as amended). (Ord. 3-1990 §1(part), 1990: prior code §3-1-3)

3.04.040 Annual appropriation. The board of trustees shall pass an ordinance within the last quarter of each fiscal year, to be termed the annual appropriation ordinance for the next fiscal year. In such ordinance the board shall appropriate such sums of money as are necessary to cover the items in its budget and to defray all necessary expenses and liabilities of the town, specifying the objects and purposes for which such appropriations are made and the amount appropriated for each object or purpose. The amount appropriated shall not exceed the probable amount of revenue that will be collected during the fiscal year (CRS 29-1-110, 1973 as amended). (Ord. 3-1990 §1(part), 1990: prior code §3-1-4)

3.04.050 Publication of accounts payable. The board of trustees shall, within twenty days after the adjournment of each regular or special meeting, publish such of its proceedings as relate to the payment of bills, stating for what the same are allowed, the name of the person to whom allowed and to whom paid. It shall also publish a statement concerning all contracts awarded and rebates allowed. (Ord. 3-1990 §1(part), 1990: prior code §3-1-5)

3.04.060 Deposits--Investments. The town treasurer shall cause to be deposited all of the funds and moneys which come into his possession by virtue of his office as town treasurer in one or more responsible banks located in the state which have been designated by written resolution of the town board. The town board may also authorize the town treasurer, by written resolution, to invest all or any part of such funds in securities which are authorized for such investment by state law (CRS 31-20-303, 1973 as amended). (Ord. 3-1990 §1(part), 1990: prior code §3-1-6)

3.04.070 Annual audit. The board of trustees shall select a qualified person as auditor and cause to be made an annual audit of the financial affairs and transactions of the town in accordance with the requirements of state law (CRS 29-1-601 et seq., 1973 as amended). (Ord. 3-1990 §1(part), 1990: prior code §3-1-7)

Chapter 3.08

MUNICIPAL CONTRACTS

Sections:

- 3.08.010 Definitions--Exemptions.
- 3.08.020 Purchase authorization.
- 3.08.030 Standards.
- 3.08.040 Contracts.

- 3.08.050 Bidding procedure.
- 3.08.060 Bidding procedure--Formal.
- 3.08.070 Open market.
- 3.08.080 Purchases without competitive bidding.
- 3.08.090 Financial interest.
- 3.08.100 Contractor's bonds.

3.08.010 Definitions--Exemptions. The word "supplies" for purposes of this section shall include all supplies, materials, and equipment used by the town or any of its departments, agencies, commissions, bureaus or institutions. The word "supplies" shall not include contractual services which are in their nature unique and not subject to competition, such as professional services. (Prior code §3-3-1)

3.08.020 Purchase authorization. No purchase shall be made without first securing a purchase order authorization from the town clerk. (Prior code §3-3-2)

3.08.030 Standards. The provisions of this chapter are intended to enable the board of trustees to conduct purchasing in the most efficient manner possible. In connection with any particular contract for or in connection with the use of supplies commonly required by the town, the board of trustees may compile a set of standards and specifications which will reasonably meet the needs of the town in respect to economy, strength, safety, sanitation and health. (Prior code §3-3-3)

3.08.040 Contracts. Contracts with the board of trustees shall be let to the lowest reliable and responsible bidder. Bids on supplies for which standards and specifications shall have been established pursuant to this chapter shall be examined in accordance with such standards and specifications. All bids may be rejected. Each bid, with the name of the bidder, shall be entered of record, and each record, with the successful bid, if any indicated, shall be preserved for a period of five years and open to public inspection. Bond for the proper performance of each contract may be required or waived in the discretion of the board of trustees, unless specifically required by statute. If a bond is required, the form and legal sufficiency shall be subject to the approval of the town attorney. (Prior code §3-3-4)

3.08.050 Bidding procedure. Any contract may be let by informal procedure upon notice calculated to inform potential bidders in a manner calculated to achieve competition among bidders and economy to the town. In the discretion of the board of trustees, formal advertisement by publication may precede the letting of any contract, including but not limited to, a contract for

supplies. Whenever practical, at least three bids should be obtained. (Ord. 3-1990 §1(part), 1990: prior code §3-3-5)

3.08.060 Bidding procedure--Formal. In the discretion of the board of trustees, formal advertisement by publication may precede the letting of any contract for supplies. Such advertisement or notice shall give the specifications of the supplies to be purchased or refer to the standards and specifications, theretofore established pursuant to this section and shall state the amount of bond, if any, required. All bids in response to such advertisements or notices shall be submitted in duplicate in sealed form and shall be publicly opened at the time specified in the advertisement or notice. After examination and tabulation the results shall be subject to inspection by competing bidders. (Ord. 3-1990 §1(part), 1990: prior code §3-3-6)

3.08.070 Open market. Purchases of supplies may be effected on the open market, notwithstanding the provisions of Sections 3.08.050 and 3.08.060 in such instances as will in the opinion of the board of trustees serve the best interests of the town, if the supplies to be purchased are within one or more of the following categories:

A. Supplies of limited availability, to-wit, supplies indispensable to the town which are obtainable, for practical purposes, from only one single source;

B. Supplies urgently required, to-wit, supplies indispensable to the town which of necessity must be purchased to contend with emergency situations;

C. Supplies which are perishable, to-wit, supplies which cannot be purchased by ordinary procedures by reason of imminent spoilage or decay;

D. Supplies required by reason of practicality, to-wit, supplies required in respect to uniformity of equipment presently in operation, uniformity of decorative and semi-decorative fixtures and supplies, and in respect to preferences based on particular individual usage or professional advice;

E. However, all purchases under this section shall be made in the most economical manner possible. (Prior code §3-3-7)

3.08.080 Purchases without competitive bidding. A. The board of trustees, the town administrator, or the trustee in charge of any department may hire individuals to provide services to the town or may purchase supplies in an amount not exceeding the sum of five hundred dollars, without competitive bidding.

B. In the event of an emergency, the board of trustees, or the trustee in charge of any department, may make purchases or hire services in an amount not exceeding the

sum of five thousand dollars. (Ord. 3-1990 §1(part), 1990; prior code §3-3-7)

3.08.090 Financial interest. Neither the board of trustees nor any employee of the town shall have any personal beneficial interest either directly or indirectly in any purchase made by the town nor in any firm, corporation, or association furnishing or bidding on any such purchase, except upon full disclosure of the interest to the board. (Ord. 3-1990 §1(part), 1990; prior code §3-3-8)

3.08.100 Contractor's bonds. Any person or persons, company or companies, firm or firms, corporation or corporations entering into a contract with the town for the construction of any public building or the prosecution or completion of any public work, or for repairs upon any public building or public work, shall be required before commencing work, to execute, in addition to all bonds that may now or hereafter be required of them, a penal bond, with good and sufficient surety or sureties, to be approved by the board of trustees, conditioned that such contractor or contractors shall promptly make payments of all amounts lawfully due to all persons supplying or furnishing him or them, or his or their contractor or subcontractors with labor or materials, used or performed in the prosecution of the work provided for in such contract, and will indemnify the town to the extent of any and all payments in connection with carrying out of such contracts which the town may be required to make under the law. (Ord. 3-1990 §1(part), 1990; prior code §3-3-9)

Chapter 3.12

SALES AND USE TAX

Sections:

- 3.12.010 Purpose.
- 3.12.020 Definitions.
- 3.12.030 Licenses--Fees--Revocation.
- 3.12.040 Sales tax--Property and services taxed.
- 3.12.050 Sales tax--Exemptions.
- 3.12.060 Sales tax--Imposed--Amount.
- 3.12.070 Sales tax--Place of consummation of sale.
- 3.12.080 Sales tax--Vendor liable.
- 3.12.090 Sales tax--Collection, administration and enforcement.
- 3.12.100 License and tax additional.
- 3.12.110 Receipts--Disposition.
- 3.12.120 Limitations.

- 3.12.130 Certification.
- 3.12.140 Use tax--Imposed--Amount.
- 3.12.150 Use tax--Exemptions.
- 3.12.160 Use tax--Motor vehicles.
- 3.12.170 Use tax--Construction and building materials.
- 3.12.180 Violation--Penalty.

3.12.010 Purpose. The purpose of this chapter is to impose a sales tax upon the sale at retail of tangible personal property and the furnishing of certain services in the town pursuant to the authority granted to incorporated towns of the state by CRS Article 2 of Title 29, 1973 as amended. This chapter shall be so construed and interpreted as to effectuate the general purpose of making it uniform with the sales tax of the state, levied by CRS Article 26 of Title 39, 1973 as amended. (Ord. 9-1981 §1, 1981: prior code §13-1-1)

3.12.020 Definitions. The terminology used in this chapter, unless the context otherwise requires, shall be interpreted according to the definitions set forth in CRS Section 39-26-102, 1973 as amended. This chapter shall be interpreted to be consistent with and complementary to and is intended to conform with the provisions of the Emergency Retail Sales Tax Act of 1935 (CRS Article 26 of Title 39, 1973) and CRS Article 2 of Title 29, 1973 as amended. (Ord. 9-1981 §1(part), 1981: prior code §13-1-2)

3.12.030 Licenses--Fees--Revocation. It is unlawful for any person to engage in the business of selling at retail without first having obtained a license therefor, which license shall be granted and issued by the town treasurer and shall be in force and effect until December 31st of the year in which it is issued, unless sooner revoked. Such license shall be granted or renewed only upon application stating the name and address of the person desiring such a license, the name of such business and the location, including the street number of such business, and such other facts as the town treasurer may require.

A. It is the duty of each such licensee on or before January 1st of each year during which this law remains in effect, to obtain a renewal thereof if the licensee remains in retail business or liable to account for the tax provided in this chapter, but nothing contained in this section shall be construed to empower the town treasurer to refuse such renewal except for revocation for cause of the licensee's prior license.

B. For each license issued, a fee of twenty-five dollars shall be paid, which fee shall accompany the application. A further fee of ten dollars shall be paid for each year or fraction thereof for which the license is renewed,

except that only one-half of the ten-dollar fee shall be charged on licenses issued after July 1st of any year.

C. In case business is transacted at two or more separate places by one person, a separate license for each place of business shall be required.

D. Each license shall be numbered and shall show the name, residence and place and character of business of the licensee, and shall be posted in a conspicuous place in the place of business for which it is issued. No license shall be transferable.

E. The board of trustees after reasonable notice and a full hearing, may revoke the license of any person found to have violated any provision of this chapter.

F. Any finding and order of the board of trustees revoking the license of any person shall be subject to review by the district court of the district where the business of the licensee is conducted, upon application of the aggrieved party. The procedure for review shall be, as nearly as possible, the same as provided for the review of findings as provided by proceedings in the nature of certiorari.

G. No license shall be required for any person engaged exclusively in the business of selling commodities which are exempt from taxation under this chapter. (Ord. 9-1981 \$1(part), 1981: prior code \$13-1-3)

3.12.040 Sales tax--Property and services taxed.

There is levied and there shall be collected and paid a tax in the amount stated in Section 3.12.060 as follows:

A. On the purchase price paid or charged upon all sales and purchases of tangible personal property at retail;

B. In the case of retail sales involving the exchange of property, on the purchase price paid or charged, less the fair market value of property exchanged at the time and place of the exchange;

C. Upon telephone and telegraph services, whether furnished by public or private corporations or enterprises for all intrastate telephone and telegraph services;

D. Upon the amount paid for all meals and cover charges, if any, furnished in any restaurant, eating house, hotel, drug store, club, resort, or other such place at which meals or food are regularly sold to the public;

E. On the entire amount charged to any person for rooms or accommodations as designated in CRS Section 39-26-102(11), 1973;

F. It is the intent of this chapter that the tangible personal property and services taxable pursuant to this chapter shall be the same as the tangible personal property and services taxable pursuant to CRS Section 39-26-104, 1973. (Ord. 9-1981 \$1(part), 1981: prior code \$13-1-4)

3.12.050 Sales tax--Exemptions. A. The tangible personal property and services taxable pursuant to this chapter shall be subject to the same exemptions as those specified in CRS Section 39-26-114, 1973 as amended.

B. In addition to the exemptions set forth in subsection A of this section, the following exemptions shall apply:

1. The amount subject to tax shall not include the amount of any sales or use tax imposed by CRS Article 26 of Title 39, 1973;

2. All sales of personal property on which a specific ownership tax has been paid or is payable shall be exempt from this municipal sales tax when such sales meet both of the following conditions:

a. The purchaser is a nonresident of or has his principal place of business outside of the town,

b. Such personal property is registered or required to be registered outside the limits of the town, under the laws of the state;

C. There shall also be exempt from taxation under provisions of this chapter the following items:

1. The exemption allowed by CRS Section 39-26-114(11), 1973 as amended, for purchase of machinery and machine tools;

2. The sales and purchases of electricity, coal, gas, fuel, oil, coke and wood as provided in CRS Section 39-26-114(1)(1)(XXI), 1973 as amended; and

3. Sales of food specified in CRS Section 39-26-114(1)(1)(XX), 1973 as amended. (Ord. 9-1981 §1(part), 1981: prior code §13-1-5)

3.12.060 Sales tax--Imposed--Amount. There is imposed upon all sales of tangible personal property and the furnishing of certain services, as specified in Section 3.12.040, a three percent sales tax upon the sale at retail of tangible personal property and the furnishing of certain services as provided in this chapter. (Ord. 9-1981 §1(part), 1981: prior code §13-1-6)

3.12.070 Sales tax--Place of consummation of sale. For the purpose of this sales tax chapter, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to a destination outside the limits of the town. The gross receipts from such sales shall include delivery charges when such charges are subject to the state sales and use tax imposed by CRS Article 26 of Title 39, 1973, regardless of the place to which delivery is made. If a retailer has no permanent place of business in the town, or has more than one place of business, the place at which the retail sales are consummated for the purpose of the sales tax imposed by this chapter shall be determined by

the provisions of CRS Article 26 of Title 39, 1973, and by the rules and regulations promulgated by the Department of Revenue. (Ord. 9-1981 §1(part), 1981: prior code §13-1-7)

3.12.080 Sales tax--Vendor liable. Every retailer, also called "vendor," shall be liable and responsible for the payment of an amount equivalent to three percent of all sales made by him of commodities or services as specified in Section 3.12.060 and shall before the twentieth day of each month make a return to the executive director of the department of revenue for the preceding calendar month and remit an amount equivalent to the three percent on such sales to the executive director. Such returns of the taxpayer or his duly authorized agent shall contain such information and be made in such manner and upon such forms as the executive director may prescribe and shall be subject to the following:

A. If the executive director extends the time for making a return and paying the taxes due under CRS Section 39-26-109, 1973, or under such reasonable rules and regulations as he may prescribe for the collection of the state sales tax such extensions shall also apply to the return and payment of the municipal sales tax due.

B. The burden of proving that any retailer is exempt from collecting the tax on any goods sold and paying the same to the executive director, or from making such returns, shall be on the retailer or vendor.

C. Every retailer or vendor conducting a business in which the transaction between the vendor and the consumer consists of the supplying of tangible personal property and services in connection with the maintenance or servicing of same, shall be required to pay the taxes levied under this chapter upon the full contract price, unless application is made to the executive director for permission to use a percentage basis of reporting and paying the state sales tax. In such event the municipal sales tax due shall be based upon the same ratio as is determined by the executive director for payment of the state sales tax. This section shall not be construed to include items upon which the sales tax is imposed on the full purchase price as designated in CRS Section 39-26-104, 1973 as amended.

D. Except as provided in subsection B of this section, retailers shall add the tax imposed, or the average equivalent thereof, to the sale price or charge, showing such tax as a separate and distinct item, and when added such tax shall constitute a part of such price or charge and shall be a debt from the consumer or user to the retailer until paid and shall be recoverable at law in the same manner as other debts. The retailer shall be entitled, as collecting agent of the town, to apply and credit the amount of his collections against the three percent rate to be paid by him under the provisions of Section 3.12.060 remitting any

excess of collections over the three percent to the executive director of the Department of Revenue in the retailer's next month sales tax return.

E. Any retailer selling malt, vinous, or spirituous liquors by the drink may include in his sales price the tax levied under this chapter, except that no such retailer shall advertise or hold out to the public in any manner, directly or indirectly, that such tax is not included as part of the sales price to the consumer. The tax as set forth in Section 3.12.060 shall be used by such retailer in determining amounts to be included in such sales price.

F. In the event the seven percent limitation provided in CRS Section 29-2-108, 1973 as amended, is to be exceeded in the town by a county sales or use tax, such limitation shall be exceeded by not more than one percent. (Ord. 3-1990 §1(part), 1990; Ord. 9-1981 §1(part), 1981: prior code §13-1-8)

3.12.090 Sales tax--Collection, administration and enforcement. A. The collection, administration and enforcement of the sales tax imposed by this chapter shall be performed by the executive director of the Department of Revenue of the state in the same manner as the collection, administration and enforcement of the state sales tax. Accordingly, the provisions of CRS Articles 26 and 31 of Title 39 and Article 2 of Title 29, 1973 as amended, and all rules and regulations promulgated by the executive director of the Department of Revenue pertaining to such collection, administration and enforcement, are incorporated in this chapter by this reference.

B. At the time of making his return of the tax, as required, by this chapter, every retailer shall be entitled to subtract from the tax so remitted a sum equal to three and one-third percent of the tax as his fee, the fee to be known as the "vendor's fee."

C. If the retailer shall be delinquent in remitting the tax he shall forfeit the vendor's fee, unless good cause can be shown for such delinquent remittance.

D. The administration of this chapter is vested in and shall also be exercised by the town treasurer in conjunction and cooperation with the executive director of the Department of Revenue. (Ord. 9-1981 §1(part), 1981: prior code §13-1-9)

3.12.100 License and tax additional. The license and tax imposed by this chapter shall be in addition to all other licenses and taxes imposed by law, except as otherwise provided in this chapter. (Ord. 9-1981 §1(part), 1981: prior code §13-1-10)

3.12.110 Receipts--Disposition. One hundred percent of all receipts collected under the provisions of this

chapter shall be credited to the general fund, and the board of trustees shall make appropriations therefrom for the expenses of the administration of this chapter and for other town expenditures. (Ord. 9-1981 §1(part), 1981: prior code §13-1-11)

3.12.120 Limitations. The taxes for any period, together with the interest thereon and penalties with respect thereto, imposed by this chapter shall not be assessed, or suit for collection be instituted, nor any other action to collect the same be commenced, more than three years after the date on which the tax was or is payable. In the case of failure to file a return or in the case of a false or fraudulent return with intent to evade tax, the tax, together with interest and penalties thereon, may be assessed or proceedings for the collection of such taxes may be begun at any time. Before the expiration of such period of limitation, the taxpayer and the town treasurer may agree in writing to an extension thereof, and the period so agreed on may be extended by subsequent agreements in writing. (Ord. 9-1981 §1(part), 1981: prior code §13-1-12)

3.12.130 Certification. It is the duty of the town clerk to certify to the Department of Revenue and to the county clerk of the county of Arapahoe a true copy of this sales and use tax chapter and likewise certify any subsequent changes herein. (Ord. 9-1981 §1(part), 1981: prior code §13-1-13)

3.12.140 Use tax--Imposed--Amount. There is imposed a use tax of three percent thereof, for the privilege of storing, using, or consuming in the town any construction and building materials, and motor and other vehicles on which registration is required, purchased at retail. (Ord. 9-1981 §1(part), 1981: prior code §13-2-1)

3.12.150 Use tax--Exemptions. In no event shall the use tax imposed by this chapter extend or apply:

A. To the storage, use or consumption of any tangible personal property, the sale of which is subject to a retail sales tax imposed by the town;

B. To the storage, use or consumption of any tangible personal property purchased for resale in the town either in its original form or as an ingredient of a manufactured or compounded product, in the regular course of a business;

C. To the storage, use, or consumption of tangible personal property brought into the town by a nonresident thereof for his own storage, use, or consumption while temporarily within the town, however, this exemption does not apply to the storage, use, or consumption of tangible personal property brought into this state by a nonresident to be used in the conduct of a business in this state;

D. To the storage, use, or consumption of tangible personal property by the United States government or the state, or its institutions or political subdivisions, in their governmental capacities only, or by charitable organizations in the conduct of their regular charitable functions;

E. To the storage, use, or consumption of tangible personal property by a person engaged in the business of manufacturing or compounding for sale, profit, or use any article, substance or commodity, which tangible personal property enters into the process of or becomes an ingredient or component part of the product or service which is manufactured, compounded, or furnished and the container, label, or the furnished shipping case thereof;

F. To the storage, use, or consumption of any article of tangible personal property the sale or use of which has already been subjected to a sales or use tax of another town, city, or county equal to or in excess of that imposed by this chapter. A credit shall be granted against the use tax imposed by this chapter with respect to a person's storage, use, or consumption in the town, city or county of tangible personal property purchased by him elsewhere. The amount of the credit shall be equal to the tax paid by him by reason of the imposition of a sales or use tax of another town, city or county on his purchase or use of the property. The amount of the credit shall not exceed the tax imposed by this chapter;

G. To the storage, use, or consumption of tangible personal property and household effects acquired outside of the town and brought into it by a nonresident acquiring residency;

H. To the storage or use of a motor vehicle if the owner is or was, at the time of purchase, a nonresident of the town and he purchased the vehicle outside of the town for use outside the town and actually so used it for a substantial and primary purpose of which it was acquired and he registered, titled, and licensed the motor vehicle outside the town;

I. To the storage, use, or consumption of any motor and other vehicles on which registration is required if a written contract for the purpose thereof was entered into prior to the effective date of such use tax.

J. To the storage, use, or consumption of any construction and building materials required or made necessary in the performance of any construction contract bid, let, or entered into at any time prior to the effective date of such use tax ordinance, resolution or proposal. (Ord. 3-1990 §1(part), 1990; Ord. 9-1981 §1(part), 1981: prior code §13-2-2)

3.12.160 Use tax--Motor vehicles. A. The three percent use tax provided for in this chapter shall be

applicable to every motor vehicle for which registration is required by the laws of the state, and no registration shall be made of any motor or other vehicle for which registration is required, and no certificate of title shall be issued for such vehicle by the Department of Revenue or its authorized agents until any tax due upon the use, storage, or consumption thereof pursuant to this chapter has been paid.

B. The use tax imposed by this chapter shall be collected by the authorized agent of the Department of Revenue in this county.

C. The proceeds of the use tax shall be paid to the town periodically in accordance with an agreement entered into by and between the town and the Department of Revenue. (Ord. 9-1981 §1(part), 1981: prior code §13-2-3)

3.12.170 Use tax--Construction and building materials. A. The collector of the use tax for construction and building materials, shall be administered by the board of trustees of the town.

B. The tax may be paid by estimate through the payment of the tax at the time permits are issued for building and construction.

C. As an alternative to the estimate procedure in subsection B of this section, payment of the use tax may be made by the filing by the applicant for a building permit or an affidavit stating that the applicant intends to purchase all building or construction materials necessary for the project described in the building application from a licensed retailer located within the town.

D. Every applicant for a building permit who utilized the alternative procedure provided in subsection C of this section shall maintain and preserve detailed purchase and receipt records which shall be subject to inspection and audit by the board of trustees of the town, and any unpaid taxes due shall be subject to collection.

E. The collection and administration of the use tax imposed by this chapter shall be performed by the board of trustees of the town in substantially the same manner as the collection, administration and enforcement of the Colorado sales and use tax.

F. Prior to final inspection of the project or issuance of a certificate of occupancy, the town administrator shall hold audits, investigations and may examine any relevant books, papers, records and invoice when:

1. It is determined that the scope of the project was expanded and therefore the amount of use tax deposit paid is not sufficient to provide full payment; or

2. In order to determine if the estimated use tax deposit paid at the time the building permit was issued is

sufficient to provide full payment for the materials used in building construction.

Any excess amount of the deposit paid will be returned to the person making the deposit by mail within thirty days of the assessment of the use tax. (Ord. 1-2001 §1, 2001; Ord. 9-1981 §1(part), 1981: prior code §13-2-4)

3.12.180 Violation--Penalty. Unless otherwise provided in this chapter, any person guilty of a violation of this chapter, upon conviction thereof, shall be punished by a fine of not more than one thousand dollars, or by imprisonment in the county jail for not more than one year or by both such fine and imprisonment. (Ord. 3-1992 §1(part), 1992; Ord. 11-1990 §9(part), 1991: Ord. 9-1981 §1(part), 1981: prior code §13-2-5)

Chapter 3.16TELEPHONE BUSINESS AND OCCUPATION TAXSections:

- 3.16.010 Imposed.
- 3.16.020 Payment.
- 3.16.030 Filing statement.
- 3.16.040 Failure to pay.
- 3.16.050 Inspection of records.
- 3.16.060 Local purpose.
- 3.16.070 Tax in lieu of.
- 3.16.080 Prior offenses and liabilities.
- 3.16.090 Violation--Penalty.

3.16.010 Imposed. There is levied on and against each telephone utility company operating within the town a tax on the occupation and business of maintaining a telephone exchange and lines connected therewith in the town and of supplying local exchange telephone service to the inhabitants of the town. The amount of the tax levied shall be:

A. For the portion of 1979 remaining after the date on which the tax begins to accrue as provided in Section 3.16.020, three dollars per telephone account for which local exchange telephone service is provided within the corporate limits of the town on the date; and

B. For each subsequent calendar year, three dollars per telephone account for which local exchange telephone service is provided within the corporate limits of the town on the anniversary of the date on which the tax begins to accrue as provided in Section 3.16.020. (Ord. 2-1979 §1, 1979)

3.16.020 Payment. The tax levied by this chapter shall begin to accrue on June 1, 1979, for 1979 only and accrue from January 1st in all subsequent years and shall be due and payable in one annual payment for the remaining portion of 1979, and in annual installments for years subsequent to 1979, the installments to be paid on the last business day of December of each year. (Ord. 2-1979 §2, 1979)

3.16.030 Filing statement. Within thirty days after the date on which the tax begins to accrue as provided in Section 3.16.020, each telephone utility company subject to this chapter shall file with the town clerk, in such form as the clerk may require, a statement showing a total of telephone accounts for which local exchange telephone service was provided within the corporate limits of the town on said date. Such statement shall be filed within thirty days after each anniversary of the date on which the tax begins to

accrue, showing such accounts on the anniversary date.
(Ord. 2-1979 §3, 1979)

3.16.040 Failure to pay. If any telephone company subject to the provisions of this chapter shall fail to pay the taxes as provided in this chapter, the full amount thereof shall be due and collected from such company, and the same together with an additional ten percent of the amount of taxes due shall be and hereby is declared to be a debt due and owing from such company to the town. The town attorney, upon direction of the board of trustees, shall commence and prosecute to final judgment and determination in any court of competent jurisdiction an action at law to collect the debt. (Ord. 2-1979 §4, 1979)

3.16.050 Inspection of records. The town, its officers, agents or representatives shall have the right at all reasonable hours and times to examine the books and records of the telephone utility companies which are subject to the provisions of this chapter and to make copies of the entries or contents thereof. (Ord. 2-1979 §6, 1979)

3.16.060 Local purpose. The tax provided in this chapter is upon occupations and business in the performance of local functions and is not a tax upon those functions relating to interstate commerce. It is expressly understood that none of the terms of this chapter be construed to mean that any telephone utility company is issued a franchise by the town. (Ord. 2-1979 §7, 1979)

3.16.070 Tax in lieu of. The tax provided in this chapter shall be in lieu of all other occupation taxes or taxes on the privilege of doing business in the town on any telephone utility company subject to the provisions of this chapter, and in addition shall be in lieu of any free service furnished the town by any telephone utility. (Ord. 2-1979 §8, 1979)

3.16.080 Prior offenses and liabilities. All offenses committed and all liabilities incurred prior to the effective date of the ordinance codified in this chapter shall be treated as though the prior applicable agreement were in full force and effect for the purpose of sustaining any proper suit, action or prosecution with respect to such offenses and liabilities. All taxes, the liability for which has been accrued under the terms and provisions of the agreement on or before the effective date of the ordinance codified in this chapter, shall be and remain unconditionally due and payable, and shall constitute a debt to the town, payable in conformity with the terms and provisions of the ordinance agreement prior to the adoption of the ordinance codified in this chapter; and all of the terms and

provisions of the agreement shall be and remain in full force and effect for the purpose of the collection and payment of any and all such taxes due and payable thereunder, notwithstanding the provisions of this chapter. (Ord. 2-1979 §8, 1979)

3.16.090 Violation--Penalty. If any officer, agent or manager of a telephone utility company which is subject to the provisions of this chapter shall fail, neglect, or refuse to make or file an annual state of accounts provided in Section 3.16.030, the officer, agent, manager or person shall, on conviction thereof, be punished by a fine not less than twenty-five dollars nor more than one thousand dollars; provided, that each day after the statement shall become delinquent during which the officer, agent, manager or person shall so fail, neglect, or refuse to make and file such statement shall be considered a separate and distinct offense. (Ord. 3-1992 §1(part), 1992; Ord. 11-1990 §9(part), 1991: Ord. 2-1979 §5, 1979)

Chapter 3.20

UTILITIES OCCUPATION TAX

Sections:

- 3.20.010 Policy and purpose.
- 3.20.020 Utilities defined.
- 3.20.030 Tax levy.
- 3.20.040 Filing statement and payment of tax.
- 3.20.050 Failure to pay.
- 3.20.060 Inspection of records.
- 3.20.070 Exclusions.
- 3.20.080 Violation--Penalty.

3.20.010 Policy and purpose. The board of trustees finds, determines and declares that considering the nature of the utility businesses and occupations, as defined in this chapter, and the relations thereof to the municipal welfare, as well as the relation thereof to the expenditures required of the town, and all other matters proper to be considered thereto, the classification of the businesses and occupations as separate businesses and occupations is reasonable, proper, uniform, and nondiscriminatory. The amount of tax imposed by this chapter is reasonable, proper and nondiscriminatory, and necessary for the just and proper distribution of expenditures required to be made by the town with respect to such businesses and occupations. (Prior code §3-2-1)

3.20.020 Utilities defined. The utility businesses and occupations subject to this chapter shall be those utilities defined as "public utilities" by the laws of the state, except for the utilities specifically excluded by this chapter. (Prior code §3-2-2)

3.20.030 Tax levy. There is imposed upon all utility companies except as excluded by this chapter which maintain facilities and carry on functions and operations within the town a tax on the business and occupation of installing, maintaining and operating such utility within the town and of supplying services to the inhabitants of the town. The amount of tax levied shall be equal to three percent of the gross revenues received by such utility arising from the supplying, furnishing, distributing and selling of local exchange telephone service, artificial or natural gas, electricity or electrical energy, and any other utility services defined as such under Section 3.20.020 of this chapter, within the corporate limits of the town. (Prior code §3-2-3)

3.20.040 Filing statement and payment of tax. For the purpose of ascertaining the amount of the tax to be paid as required by this chapter, it shall be the duty of such utility companies, and the president, secretary, treasurer, manager, officer or agent having general control of the business of each such utility company in the town, to transmit within forty-five days after the end of each calendar quarter, a statement under oath to the town treasurer showing the gross receipts received, as prescribed in Section 3.20.030 of this chapter, during the quarter, and the statement shall be accompanied by a payment to the town treasurer of the amount of the tax for the quarter, and the statement and payment shall become delinquent sixty days after the end of the quarter. (Prior code §3-2-4)

3.20.050 Failure to pay. If any utility company, subject to the provisions of this chapter shall fail to pay the taxes as provided in this chapter, the full amount thereof shall be due and collected from such company and the same together with an addition of ten percent of the amount of taxes due shall be and is declared to be a debt due and owing from such company to the town. The town attorney of the town upon the direction of the board of trustees shall commence and prosecute to final judgment and determination in any court of competent jurisdiction an action at law to collect the debt in the name of the people of the town. (Prior code §3-2-5)

3.20.060 Inspection of records. The town, its officers, agents or representatives shall have the right at all reasonable hours and times to examine the books and records

of the utility companies which are subject to the provisions of this chapter and to make copies of the entries or contents thereof. (Prior code §3-2-7)

3.20.070 Exclusions. The provisions of this chapter shall not apply to any utility business and occupation operating within the town pursuant to any ordinance of the town in effect at the time of the adoption of the ordinance codified in this chapter, and shall not apply to any common carriers and to any utility owned and operated by the town. The board of trustees of the town recognizes the existence of a present franchise, set forth in Appendix A of this code, to the Public Service Company of Colorado, its successors and assigns, to construct, maintain, operate and extend into and through the town, systems and facilities for the production, purchase, storage, transmission and distribution of electrical energy, gaseous fuels or mixtures thereof and to sell, furnish and distribute the products to the town and the inhabitants thereof; and fixing the terms and conditions thereof. (Prior code §3-2-8)

3.20.080 Violation--Penalty. If any officer, agent or manager of a utility company which is subject to the provisions of this chapter shall fail, neglect or refuse to make or file any quarterly statement or payment in the manner prescribed in this chapter, the officer, agent, manager, or person shall, on conviction thereof, be punished by a fine of not less than twenty-five dollars nor more than one thousand dollars; provided, that each day after the quarterly statement or payment shall become delinquent during which the officer, agent, manager or person shall so fail, neglect or refuse to make and file such statement or payment shall be considered a separate and distinct offense. (Ord. 3-1992 §1(part), 1992; Ord. 11-1990 §1(part), 1991: prior code §3-2-6)

Chapter 3.24

EMERGENCY TELEPHONE SERVICE CHARGE

Sections:

3.24.010 Imposed--Rate.

3.24.010 Imposed--Rate. An emergency telephone charge of forty-five cents per month per exchange access facility is imposed on all persons provided exchange telephone service within the town in accordance with CRS Section 29-11-101, et seq. The charge shall be imposed on each exchange

access facility, independent of type; provided, however, that no such charge shall be imposed upon more than one hundred exchange access facilities per customer. The charge shall be collected along with the charges for the tariff rate in accordance with the regular billing practice of the service supplier. For purposes of this chapter, all terms shall have the same definition as the definitions provided in CRS Section 29-11-102. This authorization shall not be effective until such time as similar ordinances and all eight cooperating jurisdictions are effective and approved by the authority. (Ord. 5-1989, 1989)

Title 4

(RESERVED)