

**ORDINANCE NO. 5
SERIES 2007**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GUNNISON AMENDING CHAPTER 3.10 OF THE CITY OF GUNNISON MUNICIPAL CODE, 2006, BY REMOVING THEREFROM THE PROVISIONS CONTAINED IN THE CITY OF GUNNISON ORDINANCE NO. 4, SERIES 1999, AN ORDINANCE REFERRED TO THE ELECTORS OF THE CITY OF GUNNISON, WHICH DID NOT BECOME EFFECTIVE.

WHEREAS, Ordinance No. 4, Series 1999, concerning sales taxes, was referred to the City electors at the regular City election held May 11, 1999; and

WHEREAS, Ordinance No. 4, Series 1999, was not approved by the City electors at said election; and

WHEREAS, Ordinance No. 4, Series 1999, never became effective; and

WHEREAS, during the adoption of the City of Gunnison Municipal Code, 2006, the provisions of Ordinance No. 4, Series 1999, were mistakenly included therein;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF GUNNISON, COLORADO, ORDAINS THAT:

Section 1. Amendment of Gunnison Municipal Code Section 3.10.050. GMC 3.10.050 is hereby amended to read as follows:

3.10.050 Vendor Liable for Tax. Every retailer, also herein called "vendor", shall, irrespective of the provisions of GMC 3.10.130, be liable and responsible for the payment of an amount equivalent to three per cent (3%) of all sales made by him of commodities or services as specified in GMC 3.10.040, and shall before the fifteenth (15th) day of each month make a return to the Director of Finance for the preceding calendar month, and remit an amount equivalent to said three per cent (3%) on such sales to said Director, less five per cent (5%) of the sum so remitted to cover the vendor's expense in the collection and remittance of said tax. Such returns of the taxpayer or duly authorized agent shall contain such information and may be made in such manner and upon such forms as the Director of Finance may prescribe. The Director may extend the time of making returns and paying the taxes due under such reasonable rules and regulations as he may prescribe, but no such extension shall be for a greater period than is provided for in GMC 3.10.090. The burden of proving and paying the same to the Director of Finance, or for making such returns, shall be on the retailer or vendor under such reasonable requirements of proof as the Director may prescribe. In any event, the amount subject to tax imposed by this Chapter shall not include the amount of any sales or use tax imposed by Article 26 of Title 39, C.R.S.

Section 2. Amendment of Gunnison Municipal Code Section 3.10.060. GMC 3.10.060 is hereby amended to read as follows:

3.10.060. Schedule of Sales Tax. There is imposed hereby a tax in an amount equivalent to three per cent (3%) of all sales of commodities and services specified in GMC 3.10.040. Retailers shall add to the sale price or charge the tax imposed, or the average equivalent thereof, insofar as such average equivalent is expressed in combined form with that of the tax imposed by operation of Part 1, Article 26, Title 39, C.R.S., as amended, in accordance with the schedules of said combined average equivalents duly adopted and promulgated by the Executive Director of the Colorado Department of Revenue. The retailer shall show 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 of 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 City to apply and credit the amount of his collections against the three per cent (3%) rate to be paid by him under the provisions of GMC 3.10.050, remitting any excess collections over said three per cent (3%), less the five per cent (5%) collection expense allowance, to the Director of Finance in the retailer's next monthly sales tax return.

Section 3. Amendment of Gunnison Municipal Code Section 3.10.380. GMC 3.10.380 is hereby amended to read as follows:

3.10.380. Purpose of Tax. The funds derived from the tax imposed in GMC 3.10.060 and GMC 3.10.290, after deducting so much thereof as may be necessary for the administrative expenses in administering this Chapter, shall be devoted to the following purposes: Twenty- five per cent (25%) for streets and related purposes, including, without limitation, the paying of principal of, premium, if any, and interest on any securities issued pursuant to Section 8.5 of the Charter of the City for the purposes of providing such improvements; thirty-three per cent (33%) for other capital improvements including, without limitation, paying of principal of, premium, if any, and interest on any securities issued for the purpose of providing such improvements pursuant to Section 8.5 of the Charter of the City; and forty-two per cent (42%) for general government expenses.

INTRODUCED, READ, PASSED, AND ORDERED PUBLISHED this 27th day of March, 2007, on first reading, and introduced, read, and adopted on second and final reading this _____ day of _____, 2007.

Mayor

(SEAL)

ATTEST:

City Clerk

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