

**ORDINANCE NO. 21
SERIES 2015**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GUNNISON,
COLORADO, AMENDING TITLE 3 FINANCE, CHAPTER 3.10 CITY SALES AND
USE TAX CODE, SECTION 3.10.050 VENDOR LIABLE FOR TAX**

WHEREAS, Section 3.10.050 of Chapter 3.10, provides that a vendor shall make a monthly sales tax return to the director of finance for the preceding calendar month, and remit an equivalent to said tax on such sales to the director, less five percent of the sum so remitted to cover the vendor's expense in the collection and remittance of said tax; and

WHEREAS, by survey conducted through the City's Finance Department, vendors within the City are willing to reduce the percentage retained by them to 4% in order to increase the amount of sales tax available to the City from the existing sales tax; and

WHEREAS, the additional 1% sales tax revenue paid to the City from the existing sales tax will be deposited into the City's general fund and disbursed as determined by City Council through the budget process on an annual basis.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF
THE CITY OF GUNNISON, COLORADO, THAT:**

Section 1. Title 3 Finance, Chapter 3.10 City Sales and Use Tax Code, Section 3.10.050 Vendor Liable for Tax, shall be amended to state the following:

"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 the rate of tax provided in GMC 3.10.060 multiplied by all sales made by him of commodities or services as specified in GMC 3.10.040, and shall before the twentieth day of each month make a return to the director of finance for the preceding calendar month and remit an amount equivalent to said tax on such sales to said director, less four percent 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 3. Severability. Should any section, clause, phrase, or provision of this ordinance be ruled invalid or unenforceable by any court of competent jurisdiction, it is hereby declared the intent of the City Council of the City of Gunnison, Colorado, that the remaining provisions of this ordinance shall be given full force and effect if it is possible to do so.

INTRODUCED, READ, PASSED, AND ORDERED PUBLISHED this 17th day of November, 2015, on first reading, and introduced, read, and adopted on second and final reading this 8th day of December, 2015.



Saila Davidson

City Clerk

Richard Hagan

Mayor