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Chapter 3.04SALES TAXSections:

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3.04.010 Purpose. The purpose of this chapter is to impose a sales tax on the privilege of selling tangible personal property at retail upon every retailer in the town. (Ord. 102 §1, 1982)

3.04.020 Definitions. For the purposes of this chapter, the definitions of words contained herein shall be as defined in Section 102, Article 26, Title 39, Colorado Revised Statutes 1973, as amended, and said definitions are incorporated in this chapter by reference. (Ord. 102 §2, 1982)

3.04.030 Licenses. A. It shall be unlawful for any person to engage in the business of selling tangible personal property at retail in the town without first having obtained a license therefor. Such license shall be granted and issued by the town clerk and shall be in force and effect until the thirty-first day of December of the year in which it is issued, unless sooner revoked.

B. Such licenses shall be granted and renewed only upon application stating the name and address of the person desiring such a license, the name of such business and the location and such other facts as the town clerk may require.

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

D. In case business is transacted at one or more separate premises by one person a separate license for each place of business shall be required.

E. Any person engaged in the business of selling tangible personal property at retail in the town, without having secured a license therefor, except as specifically provided herein, shall be guilty of a violation of this chapter.

F. Each license shall be numbered and shall show the name, residence, 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.

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. 102 §3, 1982)

3.04.040 General provisions and exemptions from taxation. A. For the purpose of collection, administration and enforcement of this chapter by the director of revenue, the provisions of Colorado Revised Statutes 39-26-114, 1973, as amended, shall be deemed applicable and incorporated into this chapter.

B. For the purpose of this chapter, all retail sales shall be considered 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 or to a common carrier for delivery 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 Article 26 of Title 39, Colorado Revised Statutes 1973, as amended, 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 or places at which the retail sales are consummated for the purpose of this sales tax shall be determined by the provisions of Article 26 of Title 39, Colorado Revised Statutes 1973, as amended, and by the rules and regulations promulgated by the Department of Revenue. Notwithstanding any other provision contained in this chapter, the value of construction and building materials on which a use tax has previously been collected by an incorporated town, city, or county shall be exempt from the sales tax imposed herein if the materials are delivered by the retailer or his agent to a site within the limits of the town.

C. The amount subject to tax under this chapter shall not include the State Sales and Use Tax imposed by Article 26, Title 39, Colorado Revised Statutes 1973, as amended.

D. The tangible personal property taxable pursuant to this chapter shall be the same as the tangible personal property taxable pursuant to Section 39-26-104, Colorado Revised Statutes 1973, as amended and subject to the same exemptions as those specified in Section 39-26-114, Colorado Revised Statutes 1973, except the exemption allowed by Section 39-26-114(11) Colorado Revised Statutes 1973, for purchase of machinery or machine tools, and the exemption of sales and purchases of food specified in Section 39-26-114(1)(a)(XX), Colorado Revised Statutes 1973. Sales of food, as defined in Section 39-26-102(4.5) Colorado Revised Statutes 1973 shall not be exempted from the sales tax imposed herein. Sales and purchases of those items exempted from the state sales tax pursuant to Section 39-26-114(1)(a)(XX), Colorado Revised Statutes 1973, as amended and purchases of machinery or machine tools as provided in Section 39-26-114(11), Colorado Revised Statutes 1973, shall not be exempted from the sales tax imposed in this chapter.

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

1. The purchaser is a nonresident of or has his principal place of business outside the town; and
2. Such personal property is registered or required to be registered outside the limits of the town under the laws of Colorado.

F. In the event the seven percent limitation provided in Section 29-2-108 Colorado Revised Statutes 1973, as amended, is to be exceeded in the town, such limitation shall be exceeded by a stated rate in the town to be set as provided by law.

G. The retailer shall be entitled as collection agent for the town to withhold a collection fee in the amount of three and one-third percent from the total amount remitted to the executive director.

If any retailer is delinquent in remitting such tax, other than unusual circumstances shown to the satisfaction of the executive director, he shall not be allowed to withhold and retain any amount as a collection fee.

H. Sales Tax--Nonapplicability. For transactions consummated on or after January 1, 1986, the town sales tax shall not apply to the sale of construction and building materials, as the term is used in Section 29-2-109, Colorado Revised Statutes, if such materials are picked up by the purchaser and if the purchaser of such materials presents to the retailer a building permit or other documentation acceptable to the town evidencing that a local tax has been paid or is required to be paid. (Ord. 148 §5, 1986; Ord. 102 §4, 1982)

3.04.050 Imposition and schedule of sales tax. A. There is imposed on all sales of tangible personal property as defined in Section 39-26-104 Colorado Revised Statutes 1973, as amended, a tax equal to three percent of the gross receipts. The imposition of the tax on individual sales shall be in accordance with schedules set forth in the rules and regulations promulgated by the State Department of Revenue or by separate ordinance of the town.

B. The collection, administration and enforcement of this sales tax shall be performed by the Director of Revenue of the state in the same manner as the collection, administration and enforcement of the State Sales Tax. The provisions of Article 26 of Title 39, Colorado Revised Statutes 1973, as amended, and all rules and regulations promulgated by the Director of Revenue shall govern the collection, administration and enforcement of the sales tax imposed by this chapter. (Ord. 159 §2(part), 1990; Ord. 102 §5, 1982)

3.04.060 Use of proceeds of tax. Tax moneys pursuant to this chapter shall be used as follows:

A. A sum equal to sixty-six and two-thirds percent of the amount collected shall be deposited in the general fund of the town.

B. A sum equal to the remaining thirty-three and one-third percent of the amount collected shall be set aside in a reserve fund and shall be used for street, alley and sidewalk improvements only. (Ord. 159 §2(part), 1990)

3.04.070 Election and amendments. The board of trustees may amend, alter or change this chapter, except as to the three percent rate of tax imposed herein, subsequent to adoption by a majority vote of the board of trustees. Such amendment need not be submitted to the electors of the town for their approval unless required by Title 29 or 39 of the Colorado Revised Statutes 1973, as amended. (Ord. 159 §2(part), 1990)

3.04.080 Violation--Penalty. Any person convicted of violating any of the provisions of this chapter shall be punished by a fine not to exceed three hundred dollars, or by imprisonment for not more than ninety days or by both such fine and imprisonment. (Ord. 159 §2(part), 1990)

3.04.090 Effective date. A. The ordinance codified in this chapter shall not become effective unless and until it shall have been approved at a regular or special municipal election by a majority vote of the registered electors voting thereon.

B. The tax imposed by this chapter shall be levied on all retail sales unless exempt, made on or after July 1, 1990, if the registered electors of the town approve of the ordinance codified in this chapter. (Ord. 159 §3, 1990)

Chapter 3.08

SPECIAL REVENUE SHARING TRUST FUND

Sections:

3.08.010 Established.

3.08.010 Established. A special revenue sharing trust fund is established to account for all moneys received from distributions by the federal government under authority and by direction of the State and Local Fiscal Assistance Act of 1972, including any and all earnings, or prorated share of earnings, on said distributions. (Ord. 76 §1, 1973)

Chapter 3.10

REVENUE CHANGES

Sections:

3.10.010 Revenue changes.

3.10.010 Revenue changes. Pursuant to Article X, Section 20 of the Colorado Constitution, the qualified electors of the Town of La Veta authorize the Town to collect, retain and expend all sales tax, use tax, and property tax revenues, and all Non-Federal grants, fees and other revenues for capital projects and other basic municipal services, notwithstanding any state restriction on fiscal year spending, including without limitation the restrictions of Article X, Section 20 of the Colorado Constitution on and after January 1, 1996. Nothing in this section shall be interpreted to authorize any increase in the rate of taxation of the sales and use tax, or property tax, without a vote of the people if and when required pursuant to Article X, Section 20 of the Colorado Constitution. (Ord. 185 §1 (part), 1996)

(RESERVED)

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