

ORDINANCE NO. 14-_____

AN ORDINANCE AMENDING SECTIONS 501 (LICENSE REQUIRED) AND 502 (APPLICATION; RENEWAL; CONTENTS) AND REPEALING SECTION 503 (LICENSE FEES) OF PART 5 (LICENSES) OF ARTICLE 7 (SALES AND USE TAX) OF CHAPTER 2 (BUSINESS LICENSING, LIQUOR REGULATION AND TAXATION) OF THE CODE OF THE CITY OF COLORADO SPRINGS 2001, AS AMENDED, PERTAINING TO SALES TAX LICENSE FEES

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COLORADO SPRINGS:

Section 1. Section 501 (License Required) of Part 5 (Licenses) of Article 7 (Sales and Use Tax) of Chapter 2 (Business Licensing, Liquor Regulation and Taxation) of the Code of the City of Colorado Springs 2001, as amended, is amended to read as follows:

2.7.501: LICENSE REQUIRED:

* * *

D. The license imposed by this City Tax Code shall be in addition to all other licenses imposed by law, except as otherwise provided.

Section 2. Section 502 (Application; Renewal; Contents) of Part 5 (Licenses) of Article 7 (Sales and Use Tax) of Chapter 2 (Business Licensing, Liquor Regulation and Taxation) of the Code of the City of Colorado Springs 2001, as amended, is amended to read as follows:

2.7.502: APPLICATION; RENEWAL; CONTENTS:

A. The Director shall process a sales tax license application only upon ~~the payment of the sales tax license fee and~~ the filing of an application that states the name, address, and other contact information of the person or business desiring the license; the nature of the business; and any other information required by the Director for the purpose of enforcing this City Tax Code.

B. At any time within ninety (90) days prior to the expiration of the current license, a licensee may apply for a license renewal for the succeeding license period ~~and pay the required fee.~~

~~C. Whenever any renewal application and accompanying fee payment is not received on or before the expiration date of any license issued for the current license period, and the licensee continues to sell tangible personal property or taxable services, an additional penalty of fifty percent (50%) of the amount of the license renewal fee shall be imposed and collected. The Director shall be authorized to waive or adjust any or all of this penalty whenever the Director determines the delinquency is not the fault of the licensee and to collect or require payment of the penalty would be an injustice.~~

~~CD. * * *~~

Section 3. Section 503 (License Fees) of Part 5 (Licenses) of Article 7 (Sales and Use Tax) of Chapter 2 (Business Licensing, Liquor Regulation and Taxation) of the Code of the City of Colorado Springs 2001, as amended, is repealed in its entirety.

Section 4. This ordinance shall be in full force and effect from and after its final adoption and publication as provided by charter.

Section 5. Council deems it appropriate that this ordinance be published by title and summary prepared by the City Clerk and that this ordinance shall be available for inspection and acquisition in the office of the City Clerk.

Introduced, read, passed on first reading and ordered published this ____ day of _____, 2014.

Finally passed: _____

Keith King, Council President

Delivered to Mayor on _____.

Mayor's Action:

- Approved on _____.
- Disapproved on _____, based on the following objections:

Steve Bach, Mayor

Council Action After Disapproval:

- Council action on _____ failed to override the Mayor's veto.
- Finally adopted on a vote of _____, on _____.

Keith King, Council President

ATTEST:

Sarah B. Johnson, City Clerk

DRAFT