

ORDINANCE NO. 15-_____

AN ORDINANCE AMENDING SECTION 450 (SALES AND USE TAX IN A COMMERCIAL AERONAUTICAL ZONE) OF PART 4 (EXEMPT TRANSACTIONS, COMMODITIES AND PERSONS; DEDUCTIONS) 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 EXPANDED GEOGRAPHICAL AREA FOR COMMERCIAL AERONAUTICAL ZONE AND APPROVING AND ADOPTING COMMERCIAL AERONAUTICAL ZONE MAP

WHEREAS, the City of Colorado Springs ("City") controls, owns, operates, and maintains the Colorado Springs Municipal Airport ("Municipal Airport"); and

WHEREAS, by Ordinance No. 14-22, dated April 8, 2014, City Council established a commercial aeronautical zone ("CAZ") within the City and adopted a sales and use tax exemption for certain commercial aeronautical activities within the CAZ; and

WHEREAS, the CAZ currently encompasses the Municipal Airport boundaries and the areas with frontage on a roadway within, or contiguous to, the Municipal Airport boundaries; and

WHEREAS, other areas within the City contiguous to the existing CAZ boundaries have previously been designated as part of the El Paso County Enterprise Zone ("Enterprise Zone") in accord with C.R.S. § 39-30-103 for which various state and local tax credits and incentives are authorized to qualifying taxpayers; and

WHEREAS, City Council desires to expand the boundaries of the CAZ to include, in addition to the existing areas within the CAZ, those other areas within the Enterprise Zone as of the date of this ordinance that are contiguous to the existing CAZ boundaries; and

WHEREAS, City Council intends that the Enterprise Zone areas added to the CAZ by this ordinance shall remain within the CAZ unless and until the CAZ is amended by City Council, regardless of whether such areas are later modified or removed from the Enterprise Zone; and

WHEREAS, City Council desires to approve and adopt a CAZ map to define and depict the boundaries of the CAZ as established by this ordinance; and

WHEREAS, the City will endeavor to negotiate and implement a community benefit agreement with all new businesses locating within the CAZ, to promote transit opportunities and the implementation of other components of the City's Comprehensive Plan.

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

Section 1. Council finds that expanding the boundaries of the CAZ as set forth in this ordinance is supported by the findings stated in Ordinance No. 14-22.

Section 2. Section 450 (Sales or Use Tax in a Commercial Aeronautical Zone) of Part 4 (Exempt Transactions, Commodities and Persons; Deductions) 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:

2.7.450: Sales or Use Tax in a Commercial Aeronautical Zone:

* * *

B. For the purposes of this ~~section~~ **article**, the term "commercial aeronautical zone" shall mean the area encompassed by the geographical boundaries of the Colorado Springs **Municipal Airport and the other areas within the City as shown on an approved commercial aeronautical zone map, which may be amended from time to time**, within which a ~~business~~ **person** engages in activities, including, but not limited to, **the sale, purchase, lease, rental, distribution, consumption, manufacture, maintenance, repair, overhaul, storage or use of aircraft or aircraft parts, supplies or solvents, including paints, in the course of manufacture, repair or overhaul of aircraft.** ~~Such businesses with frontage on a roadway within, or contiguous to, the geographical boundaries of the Colorado Springs Airport shall be included in the commercial aeronautical zone regardless~~

~~of whether the physical location of the frontage is within the geographical boundary of the Colorado Springs Airport.~~

Section 3. The commercial aeronautical zone map dated _____, 2015, attached to this ordinance as Exhibit A and made a part of this ordinance by reference is approved and adopted.

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 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 _____, 2015.

Finally passed: _____
Merv Bennett, Council President

Delivered to Mayor on _____.

Mayor's Action:

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

John W. Suthers, Mayor

Council Action After Disapproval:

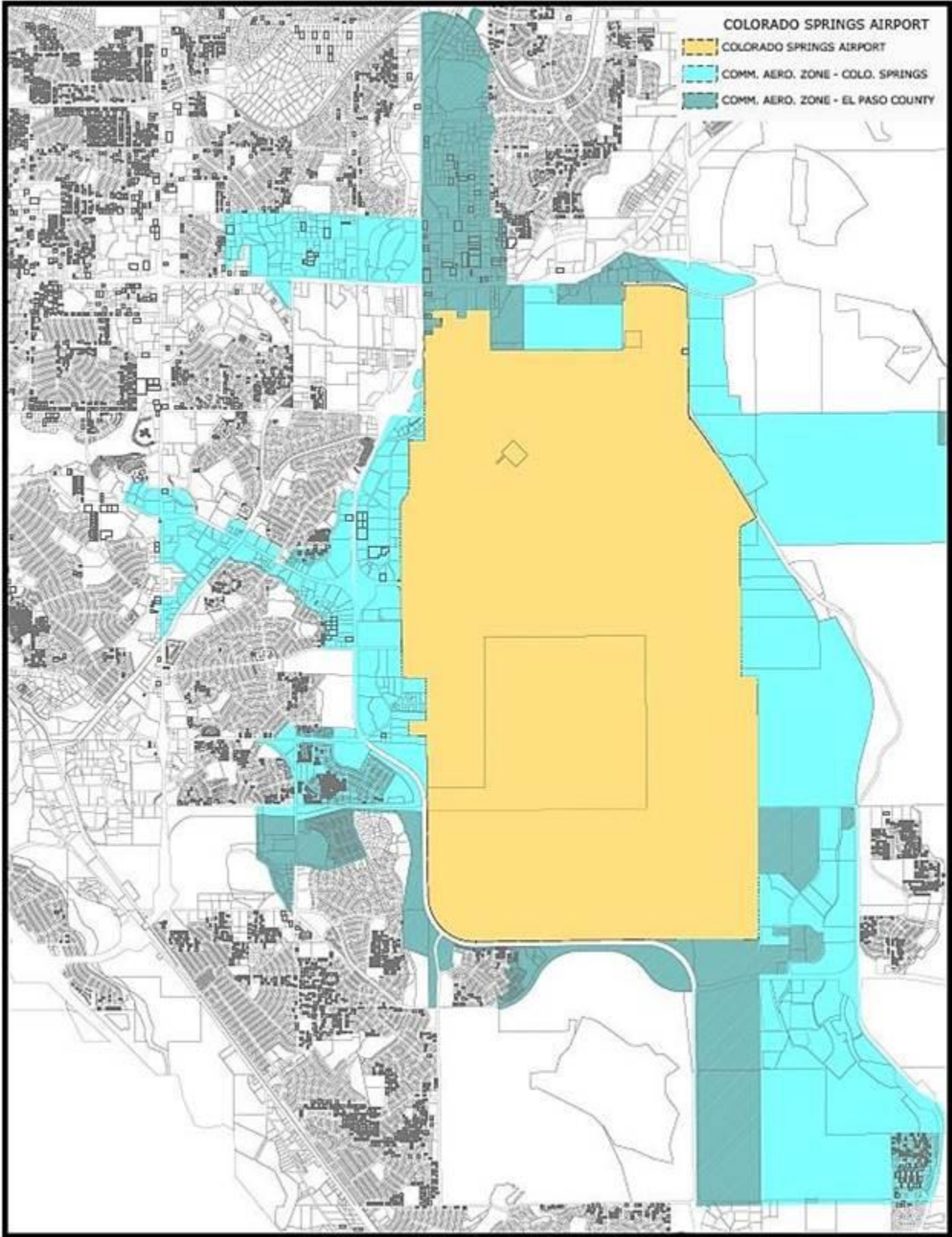
- Council did not act to override the Mayor's veto.
- Finally adopted on a vote of _____, on _____.
- Council action on _____ failed to override the Mayor's veto.

Merv Bennett, Council President

ATTEST:

Sarah B. Johnson, City Clerk

Exhibit A
Commercial Aeronautical Zone Map



Dated _____, 2015