

ORDINANCE NO. 19-_____

AN ORDINANCE AMENDING SECTION 506 (CANCELLATION) AND REPEALING AND REORDAINING SECTION 507 (APPLICABILITY) 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 LICENSES

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

Section 1. Section 506 (Cancellation) 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:

2.7.506: CANCELLATION:

Every taxpayer must notify the City to cancel a sales tax license when the taxpayer ceases making taxable sales and taxable purchases subject to City sales tax. The taxpayer shall make a final return for the last reporting period.

If any taxpayer fails to submit report(s) or reports no City sales tax or City use tax for 12 consecutive months, 4 consecutive quarterly periods, or 1 annual reporting period, this lack of taxable activity shall serve as prima facie evidence that the taxpayer is no longer engaged in business. Following an attempt to notify the taxpayer, the City may cancel the taxpayer's license and notify the taxpayer of the cancellation in writing at the last known mailing address on file.

Section 2. Section 507 (Applicability) 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2 (Business Licensing, Liquor Regulation and Taxation) of the Code of the City of Colorado Springs 2001, as amended, is repealed and reordained to read as follows:

2.7.507: REVOCATION:

The Director may, on reasonable notice and after full hearing, revoke the license of any person found by the Director to have violated any provision of this City Code. Any finding and order of the Director revoking the license of any person shall be subject to review by the El Paso County District Court upon application of the aggrieved party. The procedure for review shall be in accord with rule 106(a)(4) of the Colorado Rules of Civil Procedure.

Section 3. This ordinance shall be in full force and effect from and after its final adoption and publication as provided by Charter.

Section 4. 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 _____, 2019.

Finally passed: _____

Council President

Mayor's Action:

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

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.

Council President

ATTEST:

Sarah B. Johnson, City Clerk