



Legislation Details (With Text)

File #: 23-345 **Version:** 2 **Name:**

Type: Ordinance **Status:** Mayor's Office

File created: 6/22/2023 **In control:** City Council

On agenda: 8/8/2023 **Final action:** 8/8/2023

Title: Ordinance No. 23-37 amending Sections 201 (Definitions) and 213 (Economic Development Agreements) of Part 2 (General Provisions) of Article 1 (Municipal Airport) of Chapter 14 (Municipal Enterprises) of the Code of the City of Colorado Springs 2001, as Amended, pertaining to Sales and Use Tax of Construction and Building Materials

Presenter:
Charae McDaniel, Chief Financial Officer

Sponsors:

Indexes:

Code sections:

Attachments: 1. 23-345 - SalesTax-ConstructionCH14-ORD-2023-1-19, 2. Signed Ordinance No. 23-37.pdf

Date	Ver.	Action By	Action	Result
8/8/2023	1	City Council	finally passed	Pass
7/25/2023	1	City Council	approved on first reading	Pass
7/10/2023	1	Council Work Session	referred	

Ordinance No. 23-37 amending Sections 201 (Definitions) and 213 (Economic Development Agreements) of Part 2 (General Provisions) of Article 1 (Municipal Airport) of Chapter 14 (Municipal Enterprises) of the Code of the City of Colorado Springs 2001, as Amended, pertaining to Sales and Use Tax of Construction and Building Materials

Presenter:
Charae McDaniel, Chief Financial Officer

Summary:
The Ordinance updates Sales Tax portions of the City Code to align with State Statue by eliminating conflicting provisions. This alignment with the State Statues for Sales Tax policy and implementation makes it easier for vendors to conduct business in the City of Colorado Springs by reducing the potential for confusion resulting from variations in definitions and process between the State and the City.

Background:
This is a companion item to the Ordinance updating the Construction definition in Chapter 2 of City Code.

This item updates the definitions in City Code Chapter 14 to reflect the same definition as modified in Chapter 2. The Code revision modifies the definition of Construction Materials in an effort to align

with the state's interpretation and application of sales and use tax. This revision will help alleviate confusion among the construction business community.

Previous Council Action:

N/A.

Financial Implications:

N/A

City Council Appointed Board/Commission/Committee Recommendation:

This item was presented to the City Council Budget Committee on June 27, 2023.

Stakeholder Process:

N/A

Alternatives:

N/A

Proposed Motion:

Move approval of Ordinance No. 23-37 amending Sections 201 (Definitions) and 213 (Economic Development Agreements) of Part 2 (General Provisions) of Article 1 (Municipal Airport) of Chapter 14 (Municipal Enterprises) of the Code of the City of Colorado Springs 2001, as Amended, pertaining to Sales and Use Tax of Construction and Building Materials

Ordinance No. 23-37 amending the Sales Tax Code definition of Construction in Chapter 14 to align with Chapter 2