



Legislation Text

File #: 23-343, **Version:** 1

Ordinance No. 23-35 amending Part 9 (Administration) 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 And Use Tax Administration

Presenter:

Charae McDaniel, Chief Financial Officer

Summary:

The Ordinance updates Sales Tax portions of the City Code to align with State Statute by eliminating conflicting provisions. This alignment with the State Statutes 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:

Administration - Chapter 2 (Business Licensing, Liquor Regulation and Taxation): The Code revision updates the procedural hearing processes so that it is alignment with the state of Colorado, as required under state law Title 29.2.106 (1) "The general assembly hereby finds, determines, and declares that the enforcement of sales and use taxes can affect persons and entities across the jurisdictional boundaries of taxing jurisdictions and that dispute resolution is a matter of statewide concern for which the procedures set forth in this section shall be applied uniformly throughout the state." The revision also grants the Sales Tax office a notice to appear and updates the method of delivery to include email in addition to by mail or in person.

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:

Ordinance No. 23-35 amending Part 9 (Administration) 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 And Use Tax Administration

Ordinance No. 23-35 amending the Sales Tax Code regarding the procedural hearing processes so that it is alignment with the state of Colorado, as required under state law