

TOWN OF TIMNATH  
ORDINANCE NO 6

AN ORDINANCE OF THE TOWN COUNCIL OF  
THE TOWN OF TIMNATH  
AMENDING CHAPTER 4, ARTICLE IV SECTION 52  
OF THE MUNICIPAL CODE  
AMENDING THE SALES TAX ON THE SALE OF  
FOOD

RECEPTION#: 20080037140, 06/10/2008 at  
12:10:39 PM,  
1 OF 2. R \$11.00 TD Pgs: 0  
Scott Doyle, Larimer County, CO

WHEREAS, the voters of the Town of Timnath adopted a sales tax ordinance in 2002 as Ordinance 8-2002 the Sales Tax Ordinance; and

WHEREAS, at the April 4, 2006, election the voters passed a ballot question charging a three percent (3%) sales tax on the sale of food while the town was a statutory municipality, and further approved an amended 2.25% tax on the sale of food if the electors adopted a Home Rule Charter; and;

WHEREAS, in November of 2006 the voters adopted the Town of Timnath, Colorado Home Rule Charter, and the tax was amended accordingly; and

WHEREAS, no business selling food is currently operating within the Town of Timnath.

**NOW THEREFORE BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF TIMNATH COLORADO**

**Section 1.** Chapter 4 Article IV Section 52A of the Municipal Code of the Town is amended to read as follows:

There is hereby imposed on the sale of tangible personal property at retail or the furnishing of services as provided in Section 29-2-105(1)(d), C.R.S., a sales tax equal to three percent (3%) of the gross receipts (the "sales tax"). **Items classified as food items shall be charged at a sales tax rate equal to 2.25% of the gross receipts.** Except as set forth herein the tangible personal property and services taxable under this Article shall be the same as the tangible personal property and services taxable pursuant to Section 39-26-104, C.R.S., and subject to the same exemptions as those specified in Section 39-26-114, C.R.S., and provided that the exemption of sales and purchases of those items in Section 39-26-114(1)(a)(XXI), C.R.S., shall apply to the sales tax, and the sale of such items is expressly exempted from the sales tax as allowed by Section 29-2-105(1)(d), C.R.S.. Notwithstanding the foregoing, the exemptions for sales of machinery or machine tools pursuant to Section 39-26-114(11), C.R.S., and for sales of food as specified in Section 39-26-114(1)(a)(XX), C.R.S., shall not apply to the sales tax; and the sale of such items is expressly made taxable under this Article. The imposition of the sales tax on individual sales shall be in accordance with schedules set forth in the rules and regulations promulgated by the Department of Revenue.

✓  
Town of Timnath  
Town Clerk  
4800 Goodman Street  
Timnath, CO 80547

2

If any vendor, during any reporting period, shall collect as the sales tax an amount in excess of the amount of the sales tax imposed by this Article, he or she shall remit to the Executive Director (hereinafter defined) the full amount of the sales tax herein imposed and also such excess

**Section 2. Severability.** If any article, section, paragraph, sentence, clause, or phrase of this Ordinance is held to be unconstitutional or invalid for any reason, such decision shall not affect the validity or constitutionality of the remaining portions of this Ordinance. The Council hereby declares that it would have passed this Ordinance and each part or parts hereof irrespective of the fact that any one or parts be declared unconstitutional or invalid.

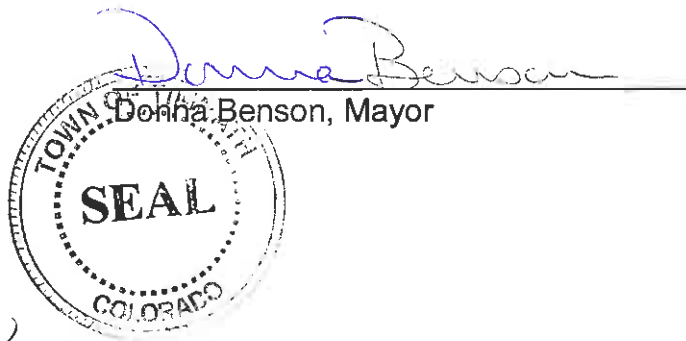
**Section 3. Repealer.** All ordinances or resolutions, or parts thereof, in conflict with this Ordinance are hereby repealed, provided that such repealer shall not repeal the repealer clauses of such ordinance nor revive any ordinance thereby.

**Section 4. Effective Date.** This Ordinance shall take effect upon adoption at second reading, as provided by Section 3.5.5 of the Charter.

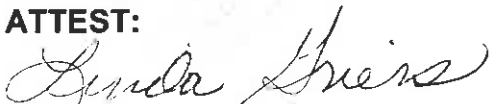
**INTRODUCED, MOVED, AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF TIMNATH ON FIRST READING, SET FOR PUBLIC HEARING AND SECOND READING AT 7:00 P.M. ON APRIL 18, 2007 AT THE TIMNATH TOWN HALL, 4100 MAIN STREET, TIMNATH COLORADO AND ORDERED PUBLISHED BY TITLE THIS 5TH DAY OF April, 2007.**

**MOVED, SECONDED AND FINALLY ADOPTED ON SECOND READING FOLLOWING PUBLIC HEARING BY THE TIMNATH TOWN COUNCIL ON APRIL 18, 2007.**

**TOWN OF TIMNATH, COLORADO**



**ATTEST:**

  
Linda Griess, Acting Town Clerk