

**TOWN OF TIMNATH, COLORADO
ORDINANCE NO. 15, SERIES 2022**

**AN ORDINANCE AMENDING THE MUNICIPAL CODE OF THE TOWN OF
TIMNATH TO ESTABLISH AN EXEMPTION FROM THE TOWN'S SALES AND USE
TAX FOR CERTAIN RETAIL DELIVERY FEES, CARRYOUT BAG FEES, AND
OTHER PRODUCTS ENACTED BY THE STATE OF COLORADO**

WHEREAS, the Town of Timnath, Colorado, (the "Town"), is a home rule municipality, organized and existing under Article XX, Section 6 of the Colorado Constitution; and

WHEREAS, pursuant to Article XX, Section 6 of the Colorado Constitution, the right to enact, administer and enforce sales and use taxes is clearly within the constitutional grant of power to the Town and is necessary to raise revenue with which to conduct the affairs and render the services performed by the Town; and

WHEREAS, pursuant to such authority, the Town has adopted and enacted a Sales and Use Tax Code (the "Code"), under which Town sales and use tax is levied; and

WHEREAS, the Town does not wish to impose local sales tax on retail delivery fees and carryout bag fees enacted by the State of Colorado that would otherwise be taxable under the Code; and

WHEREAS, the Town adopts this ordinance with the intent to exempt such fees from local sales and use tax.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF *Timnath*, COLORADO:

Section 1: Section 4-3-30 (e)(2) of the Code is hereby amended by the addition of the following exemptions:

aa. The retail delivery fee consisting of the community access retail delivery fee imposed in C.R.S. § 24-38.5-303(7), the clean fleet retail delivery fee imposed in C.R.S. § 25-7.5-103(8), the clean transit retail delivery fee imposed in C.R.S. § 43-4-1203(7), the retail delivery fee imposed in C.R.S. § 43-4-218(3), the bridge and tunnel retail delivery fee imposed in C.R.S. § 43-4-805 (5)(g.7), and the air pollution mitigation retail delivery fee imposed in C.R.S. § 43-4-1303(8), as such sections existed on June 17, 2021.

bb. The carryout bag fee imposed in C.R.S. § 25-17-505, as such section existed on July 6, 2021.


Section 2: Section 4-3-30 (e)(2) of the Code is hereby amended with an effective date of January 1, 2023 by the addition of the following exemptions:

cc. incontinence products, diapers and period products, all as defined in 39-26-717 C.R.S.

INTRODUCED, MOVED, AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF TIMNATH ON FIRST READING, ON SEPTEMBER 13, 2022, AND SET FOR PUBLIC HEARING AND SECOND READING AT 6:00 P.M. ON SEPTEMBER 27, 2022 AT THE TIMNATH TOWN CENTER BUILDING, 4750 SIGNAL TREE DRIVE, TIMNATH COLORADO AND ORDERED PUBLISHED BY TITLE THIS 13TH DAY OF SEPTEMBER 2022.

MOVED, SECONDED AND FINALLY ADOPTED ON SECOND READING FOLLWING PUBLIC HEARING BY THE TIMNATH TOWN COUNCIL ON SEPTEMBER 27TH 2022.

TOWN OF TIMNATH, COLORADO



Mark J. Soukup, Mayor

ATTEST:



Milissa Peters-Garcia, CMC
Town Clerk

