

**TOWN OF MT. CRESTED BUTTE
ORDINANCE NO. 6
SERIES 2022**

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF MT. CRESTED BUTTE, COLORADO, AMENDING SECTION 19-21 IN CHAPTER 19 OF THE TOWN OF MT. CRESTED BUTTE TOWN CODE TO EXEMPT FROM THE TOWN SALES TAX CERTAIN RETAIL DELIVERY FEES AND CARRYOUT BAG FEES ENACTED BY THE STATE OF COLORADO

WHEREAS, the Town of Mt. Crested Butte, Colorado, 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 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 tax in Chapter 19, Article II of the Town of Mt. Crested Butte Town Code (“Code”), under which Town sales 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 Chapter; and

WHEREAS, the Town has created exemptions from sales tax as such are identified in Section 19-21 of the Code; and

WHEREAS, the Town adopts this ordinance with the intent to exempt retail delivery fees and carryout bag fees from local sales tax.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF MT. CRESTED BUTTE, COLORADO:

Section 1: Chapter 19 Taxation, Article II Sales Tax, Section 19-21, Exemptions From Sales Tax, of the Town Code is hereby amended to add the following exemptions:


(27) 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.

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

Section 2. Severability. Should any section, clause, phrase, or provision of this ordinance be ruled invalid or unenforceable by any court of competent jurisdiction, it is hereby declared the intent of the Town Council of the Town of Mt. Crested Butte, Colorado, that the remaining provisions of this ordinance shall be given full force and effect if it is possible to do so.

INTRODUCED, READ, PASSED AND ORDERED PUBLISHED this 6th day of September 2022, on first reading, and introduced, read, and adopted on second and final reading this 4th day of October, 2022.

TOWN OF MT. CRESTED BUTTE, COLORADO



By: Nicholas Kempin, Mayor

ATTEST:



By: Tiffany O'Connell, Town Clerk