

CITY OF RIFLE, COLORADO
ORDINANCE NO. 16
SERIES OF 2022

AN ORDINANCE OF THE CITY OF RIFLE, COLORADO AMENDING SECTIONS 4-2-120 AND 4-2-220 OF THE RIFLE MUNICIPAL CODE TO ESTABLISH AN EXEMPTION FROM SALES AND USE TAX FOR CERTAIN RETAIL DELIVERY FEES AND CARRYOUT BAG FEES ENACTED BY THE STATE OF COLORADO

WHEREAS, the City of Rifle, 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 clearly within the constitutional grant of power to the City and is necessary to raise revenue with which to conduct the affairs and render the services performed by the City; and

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

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

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

NOW, THEREFORE, THE COUNCIL OF THE CITY OF RIFLE, COLORADO, ORDAINS THAT:

1. The foregoing recitals are incorporated by reference as findings and determinations of the City Council.

2. Section 4-2-120(25) of the Code is hereby enacted as follows:

(25) 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. § 43-4-120B(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. § 43-1-1303(8), as such sections existed on June 17, 2021.

3. Section 4-2-120(26) of the Code is hereby enacted as follows:

- (26) The carryout bag fee imposed in C.R.S. § 25-17-505, as such section existed on July 6, 2021.
4. Section 4-2-220(11) of the Code is hereby enacted as follows:
- (11) 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. § 43-1-1303(8), as such sections existed on June 17, 2021.
5. Section 4-2-220(12) of the Code is hereby enacted as follows:
- (12) The carryout bag fee imposed in C.R.S. § 25-17-505, as such section existed on July 6, 2021.

INTRODUCED on August 3, 2022, read by title, passed on first reading, and ordered published as required by the Charter.

INTRODUCED a second time at a regular meeting of the Council of the City of Rifle, Colorado held on August 17, 2022, passed without amendment, approved, and ordered published in full as required by the Charter.

DATED this 17th day of August, 2022.

CITY OF RIFLE, COLORADO

By: _____

Mayor

ATTEST:

City Clerk

