

**TOWN OF LYONS,
COLORADO**

ORDINANCE 1154

**AN ORDINANCE OF THE TOWN OF LYONS, COLORADO,
REPEALING SECTION 4-4-30(E) OF THE LYONS MUNICIPAL CODE
CONCERNING THE SALES TAX VENDOR COLLECTION FEE**

WHEREAS; pursuant to C.R.S. Section 13-15-103 the Town of Lyons ("Town") has the authority to create and publish ordinances; and

WHEREAS, the Town previously adopted Lyons Municipal Code ("LMC") Section 4-4-30(e); and

WHEREAS, LMC Section 4-4-30(e) permits retail vendors "to retain three and one-third percent (3 $\frac{1}{3}$ %) of all collections subject to the sales tax as a collection fee"; and

WHEREAS, the vendor collection fee retainage does not allow for the full collection of Town sales tax revenues and is not otherwise required by law; and

WHEREAS, the Board desires to enact an amendment to LMC to repeal Section 4-4-30(e) and the vendor collection fee.

THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF LYONS, THAT:

Section 1. The recitals set forth above are incorporated as if set forth herein.

Section 2. Chapter 4, Article 4, Section 30 is hereby amended as follows (changes italicized and bold):

Sec. 4-4-30. - General provisions and exemptions from taxation.

- (a) For the purpose of collection, administration, and enforcement of this Article by the Colorado Director of Revenue, the provisions of Article 26 of Title 39, C.R.S., shall be deemed applicable and incorporated into this Article.
- (b) The amount subject to tax under this Article shall not include the state sales and use tax imposed by Article 26 of Title 39, C.R.S.
- (c) For the purpose of this Article, all retail sales shall be considered consumed at the place of business of the retailer, unless the tangible personal property sold is delivered by the retailer or his or her agent to a destination outside of the limits of the Town or to a common carrier for delivery to a destination outside the limits of the Town.

- (d) The gross receipts from sales shall include delivery charges when such charges are subject to the state sales and use tax imposed by Article 26 of Title 39, C.R.S., regardless of the place to which delivery is made.
- ~~(e) The retail vendor shall be entitled to retain three and one-third percent (3⅓%) of all collections subject to the sales tax as a collection fee.~~
- (fe) In the event that a retailer has no permanent place of business or more than one (1) place of business in the Town, the place or places at which the retail sales are consummated for the purpose of this sales tax shall be determined by the provisions of said Article 26 of Title 39, C.R.S., and by the rules and regulations promulgated by the Colorado Department of Revenue.
- (gf) All sales of personal property on which a specific ownership tax has been paid or is payable shall be exempt from said sales tax when such sales meet both of the following conditions:
 - (1) The purchaser is a nonresident or has his or her principal place of business outside of the Town.
 - (2) Such personal property is registered or required to be registered outside the limits of the Town under the laws of the State.

Section 3. Code Revisions. Minor changes such as the format, numbering, and other such changes may be necessary to unify the revised code. The Town Clerk is hereby authorized to make such changes provided that neither the intent of this Ordinance nor substantive content is altered.

Section 4. Severability. Should any one or more sections or provisions of this Ordinance enacted hereby be judicially determined invalid or unenforceable, such judgment shall not affect, impair or invalidate the remaining provisions of this Ordinance, the intention being that the various sections and provisions are severable.

Section 5. Repeal. Any and all ordinances, resolutions, or codes, or parts thereof, which are in conflict or inconsistent with this ordinance are repealed, to the extent of such conflict or inconsistency exists. The repeal of any such ordinance, resolution, or code or part thereof, shall not revive any other section or part of any ordinance, resolution, or code provision. This repeal shall not affect or prevent the prosecution or punishment of any person for any act done or committed in violation of any ordinance or code hereby repealed prior to this ordinance taking effect.

Section 6. Codification of Amendments. The codifier of the Town's Municipal Code, Municipal Code Corporation, is hereby authorized to make such numerical and formatting changes as may be necessary to incorporate the provisions of this Ordinance within the Lyons Municipal Code.

Section 7. Effective Date. This Ordinance shall become effective the later of

January 1, 2024, or thirty (30) days after publication following final passage.

INTRODUCED AND PASSED ON FIRST READING THIS ____ DAY OF _____ 202_.

INTRODUCED, AMENDED, PASSED, ADOPTED, AND ORDERED PUBLISHED ON SECOND READING THIS ____ DAY OF _____ 202_.

TOWN OF LYONS, COLORADO

Hollie Rogin, Mayor

ATTEST:

Dolores Vasquez, CMC, Town Clerk