

**ORDINANCE NO. 19
SERIES 2009**

**AN ORDINANCE AMENDING SECTION 4-2-90 OF THE CRESTED BUTTE MUNICIPAL CODE BY
DECREASING THE VENDOR'S FEE ON COLLECTION OF SALES TAX FROM 3 ½ % to 1 ½ %**

WHEREAS, the Town of Crested Butte, Colorado is a home rule municipality duly and regularly organized and now validly existing as a body corporate and politic under and by virtue of the Constitution and laws of the State of Colorado; and

WHEREAS, the Town Council of the Town of Crested Butte, Colorado has established and implemented a plan of sales tax collection which includes a credit from the sales tax due for a vendor's fee, and the Town staff has recommended that this fee be reduced to be more consistent with the collection policies of the State of Colorado; and

WHEREAS, the Town Council has determined that the amendments contained herein are in the best interest of the health, safety and general welfare of the inhabitants of the Town.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF CRESTED BUTTE, COLORADO, THAT,

Section 1. Amending Vendor's Fee. Section 4-2-90 (b) (1) of the Crested Butte Municipal Code is hereby deleted in its entirety and replaced with the following:

(b) Credits from tax due:

(1) Vendor's fee. A retailers collection and remittance expense equal to one and one-half percent (1 ½%) of the sum of the sales tax computed, and any excess tax collected may be taken as a credit against sales tax paid, on or before the due date. Such vendor's fee shall be forfeited for any sales tax that is not reported and paid by the due date. Forfeiture of the vendor's fee shall be prima facie evidence that the taxpayer was in violation of this Article.

Section 2. Severability. If any section, sentence, clause, phrase, word or other provision of this ordinance is for any reason held to be unconstitutional or otherwise invalid, such holding shall not affect the validity of the remaining sections, clauses, phrases, words or other provisions of this ordinance, or the validity of this ordinance as an entirety, it being the legislative intent that this ordinance shall stand notwithstanding the invalidity of any section, sentence, clause, phrase, word or other provision.

Section 3. Savings Clause. Except as hereby amended, the Crested Butte Municipal Code shall remain valid, and in full force and effect. Any provision of any ordinance previously adopted by the Town of Crested Butte which is in conflict with this ordinance is hereby repealed as of the enforcement date hereof.

Section 4. Effective Date. The provisions of this Ordinance shall take effect as of January 1, 2010.

INTRODUCED, AND FIRST READ BEFORE THE TOWN COUNCIL THIS SECOND DAY OF NOVEMBER 2009.

ADOPTED BY THE TOWN COUNCIL UPON SECOND READING AND PUBLIC HEARING THIS SIXTEENTH DAY OF NOVEMBER 2009.

TOWN OF CRESTED BUTTE, COLORADO

By 
Alan Bernholtz, Mayor

(SEAL)

ATTEST:

By 
Eileen Hughes, Town Clerk

