

**ORDINANCE NO. 1  
SERIES 2024**

**AN ORDINANCE OF THE CRESTED BUTTE TOWN COUNCIL  
AMENDING SECTION 4-2-120 OF THE CRESTED BUTTE MUNICIPAL  
CODE.**

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

WHEREAS, Town Council finds it is necessary and proper to amend Section 4-2-120 of the Crested Butte Municipal Code as provided in this ordinance.

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

**Section 1.** The foregoing recitals are incorporated herein as if set forth in full.

**Section 2.** Section 4-2-120 of the Crested Butte Municipal Code is hereby amended as set forth below with double underline text added and ~~strike through text~~ deleted.

**Sec. 4-2-120. Tax deficiencies from failure to file.**

(a) If any taxpayer neglects or refuses to obtain a license, the amount of tax due shall be estimated based upon such information as may be available, and a notice of assessment shall be issued.

(b) If any taxpayer neglects or refuses to file a return by the date due, the tax due shall be estimated based on such information as may be available, and a notice of assessment shall be issued.

(c) Estimated tax due shall be adjusted if a return reporting actual tax due is filed on or before the payment date of the notice of assessment.

(d) In the event a taxpayer voluntarily discloses an underpayment or failure to file the taxpayer may be eligible to enter into a Voluntary Disclosure and Payment Agreement with Town upon the recommendation of the Finance Director and approval of the Town Manager notwithstanding the provisions of Sec. 4-2-150 and Sec. 4-2-160.

**Section 3.** If any provision of this Ordinance, or the application of such provision to any person or circumstance, is held to be unconstitutional, then the remainder of this ordinance, and

the application of the provisions of such to any person or circumstance, shall not be affected thereby.

INTRODUCED, READ, AND SET FOR PUBLIC HEARING THIS 16<sup>TH</sup> DAY OF JANUARY 2024.

ADOPTED BY THE TOWN COUNCIL UPON SECOND READING IN PUBLIC HEARING THIS 5<sup>TH</sup> DAY OF FEBRUARY 2024.

TOWN OF CRESTED BUTTE, COLORADO

ATTEST:



Lynelle Stanford, Town Clerk

By:  \_\_\_\_\_  
Ian Billick, Mayor

