

**NOTICE OF PUBLIC HEARING
ORDINANCE No. 1844, SERIES 2022**

NOTICE IS HEREBY GIVEN that at a regular meeting of the City Council of the City of Louisville, Colorado, to be held on November 15, 2022 at the hour of 6:00 p.m., at Louisville City Hall, 749 Main Street, Louisville, Colorado 80027 or in an electronic meeting, the City Council will hold a Public Hearing on the final passage and adoption of a proposed **ORDINANCE AMENDING THE LOUISVILLE MUNICIPAL CODE TO ESTABLISH AN EXEMPTION FROM THE CITY'S SALES AND USE TAX FOR THE CARRYOUT BAG FEES ENACTED BY THE STATE OF COLORADO.**

Published in the *Daily Camera* on November 6, 2022 with full ordinance.

Full copies available in the City Clerk's Office, 749 Main Street, Louisville CO 80027.

**ORDINANCE NO. 1844
SERIES 2022**

**AN ORDINANCE AMENDING THE LOUISVILLE MUNICIPAL CODE TO
ESTABLISH AN EXEMPTION FROM THE CITY'S SALES AND USE TAX FOR THE
CARRYOUT BAG FEES ENACTED BY THE STATE OF COLORADO**

WHEREAS, the City of Louisville, Colorado, (the "City"), 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 and use tax on carryout bag fees enacted by the State of Colorado that would 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, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LOUISVILLE, COLORADO:

Section 1. Section 3.20.220 of the Louisville Municipal Code is hereby amended by the addition of a new subsection OO as follows (words to be added are underlined):

Sec. 3.20.220. - Exemptions from sales tax.

The transactions set forth in this section are exempt from the imposition of tax levied by section 3.20.200. The burden of proving that any taxpayer is exempt from collecting or paying sales tax shall be on the taxpayer:

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

Section 2. Section 3.20.310.A of the Louisville Municipal Code is hereby amended to read as follows (words to be added are underlined; words to be deleted are ~~stricken through~~):

Sec. 3.20.310. Exemptions from use tax.

A. The transactions set forth in this section are exempt from the imposition of the tax levied by section 3.20.300. The burden of proving that any taxpayer is exempt from collecting or paying ~~sales~~ use tax shall be on the taxpayer:

[subsections 1-11 to remain the same]

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

Section 3. If any portion of this ordinance is held to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this ordinance. The City Council hereby declares it would have passed and approved this ordinance and each part hereof irrespective of the fact that any one part be declared invalid.

Section 4. The repeal or modification of any provision of the Municipal Code of the City of Louisville by this ordinance shall not release, extinguish, alter, modify, or change in whole or in part any penalty, forfeiture, or liability, either civil or criminal, which shall have been incurred under such provision, and each provision shall be treated and held as still remaining in force for the purpose of sustaining any and all proper actions, suits, proceedings, and prosecutions for the enforcement of the penalty, forfeiture, or liability, as well as for the purpose of sustaining any judgment, decree, or order which can or may be rendered, entered, or made in such actions, suits, proceedings, or prosecutions.

Section 5. All other ordinances or portions thereof inconsistent or conflicting with this ordinance or any portion hereof are hereby repealed to the extent of such inconsistency or conflict.

INTRODUCED, READ, PASSED ON FIRST READING, AND ORDERED PUBLISHED this _____ day of _____, 2022.

Ashley Stolzmann, Mayor

ATTEST:
Meredyth Muth, City Clerk

APPROVED AS TO FORM:
Kelly PC, City Attorney

PASSED AND ADOPTED ON SECOND AND FINAL READING, this ____ day of _____, 2022.

Ashley Stolzmann, Mayor

ATTEST:
Meredyth Muth, City Clerk