## ORDINANCE NO. 2022-\_\_\_\_

## A BILL

## FOR AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF AURORA, COLORADO, REPEALING ARTICLE V "EMPLOYER OCCUPATIONAL PRIVILEGE TAX" AND ARTICLE VI "EMPLOYEE OCCUPATIONAL PRIVILEGE TAX" OF CHAPTER 130 OF THE CITY CODE OF THE CITY OF AURORA, AND OTHER RELATED MATTERS

WHEREAS, the City of Aurora, Colorado, (the "City"), is a home rule municipality, organized and existing under and by virtue of Article XX, Section 6 of the Colorado Constitution; and

WHEREAS, under Article XX, Section 6 the Colorado Constitution, the City has authority over local taxation matters, therefore the City enacted Ordinance 86-95 authorizing the imposition of an occupational privilege tax on employers and employees within the city; and

WHEREAS, the City Council (the "Council") has the power to make and publish from time to time ordinances as it shall deem necessary and proper to provide for the safety; preserve the health; promote the prosperity; and improve the morals, order, comfort and convenience of the city, and the Council has found and determined that repealing the occupational privilege tax for employers and employees fulfills this purpose.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF AURORA, COLORADO:

Section 1. Article V of Chapter 130 of the City Code of the City of Aurora Colorado, and titled "Employer Occupational Privilege Tax", shall be repealed.

<u>Section 2.</u> Article VI of Chapter 130 of the City Code of the City of Aurora Colorado, and titled "Employee Occupational Privilege Tax", shall be repealed.

<u>Section 3.</u> Unless modified by a subsequent ordinance approved by City Council, this ordinance shall become effective on January 1, 2025.

<u>Section 4.</u> In compliance with Ordinance 2022-52, the City Manager is directed to bring forth a budget alternative for the 2024 Budget showing the equivalent of up to a 4% budget reduction to each department other than Public Safety. Road maintenance shall not be proposed as part of the reduction.

<u>Section 5.</u> <u>Severability.</u> The provisions of this Ordinance are hereby declared to be severable. If any section, paragraph, clause, or provision of this Ordinance shall, for any reason, be held to be invalid or unenforceable by a court of competent jurisdiction, the invalidity or unenforceability of such section, paragraph, clause, or provision shall not affect any of the remaining provisions of this Ordinance.

<u>Section 6.</u> <u>Repealer.</u> All orders, resolutions, or ordinances in conflict with this Ordinance or with any of the documents hereby approved, are hereby repealed only to the extent of such conflict. This repealer shall not be construed as reviving any resolution, ordinance, or part thereof, heretofore repealed.

<u>Section 6</u>. Pursuant to Section 5-5 of the Charter of the City of Aurora, Colorado, the second publication of this Ordinance shall be by reference, utilizing the ordinance title. Copies of this Ordinance are available at the Office of the City Clerk.

INTRODUCED, READ AND ORDERED PUBLISHED this \_\_\_\_\_ day of ,2022.

PASSED AND ORDERED PUBLISHED BY REFERENCE this \_\_\_\_\_ day of ,2022.

MIKE COFFMAN, Mayor

ATTEST:

KADEE RODRIGUEZ, City Clerk

APPROVED AS TO FORM:

HANOSKY HÉRNANDEZ, Sr. Assistant City Attorney