

ORDINANCE NO. 2022-_____

A BILL

FOR AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF
AURORA, COLORADO, AMENDING ARTICLE II OF SECTION 130 OF
THE CITY CODE EXEMPTING DIAPERS FROM SALES AND USE TAX

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; 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 removing the sales and use tax for diaper products fulfills this purpose.

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

Section 1. Section 130-31 of the City Code of the City of Aurora, Colorado, is hereby amended to add the following definition, which shall read as follows:

Sec. 130-31. Definitions.

Diapers mean an absorbent garment worn by humans who are incapable of, or have difficulty, controlling their bladder or bowel movements.

Section 2. Section 130-157 of the City Code of the City of Aurora, Colorado, is hereby amended to add a new subsection, to be numbered (35), which subsection shall read as follows:

Sec. 130-157. Items Exempt from taxation.

(35) Diapers.

Section 3. Section 130-198 of the City Code of the City of Aurora, Colorado, is hereby amended to add a new subsection, to be numbered (33), which subsection shall read as follows:

Sec. 130-198. Exemptions.

(33) The storage, use, or consumption of diapers.

Section 4. Notwithstanding any provision of the Charter or the City Code of the City of Aurora, Colorado, to the contrary, this ordinance shall become effective on the first day of the month which is at least thirty days after the date of adoption.

Section 5. Severability. 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.

Section 6. 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.

Section 7. Repealer. 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.

INTRODUCED, READ AND ORDERED PUBLISHED this _____ day of _____, 2022.

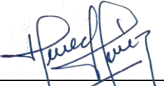
PASSED AND ORDERED PUBLISHED BY REFERENCE this _____ day of _____, 2022.

MIKE COFFMAN, Mayor

ATTEST:

KADEE RODRIGUEZ, City Clerk

APPROVED AS TO FORM:

 RLA

HANOSKY HERNANDEZ,
Assistant City Attorney