

EFFECTIVE DATE: 9/24/2022

ORDINANCE NO. 2022-45

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 CERTAIN FEES 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 certain government imposed fees fulfills this purpose.

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

Section 1. Section 130-157 of the City Code of the City of Aurora, Colorado, is hereby amended to add a new subsection, to be numbered (36), which subsection shall read as follows:

Sec. 130-157. Items Exempt from taxation.

**(36) Any government fees imposed directly on the purchaser and required to be held in trust by the imposing government and separately stated on the invoice provided to the purchaser at the time of sale.**

Section 2. Section 130-198 of the City Code of the City of Aurora, Colorado, is hereby amended to add a new subsection, to be numbered (34), which subsection shall read as follows:

Sec. 130-198. Exemptions.

**(34) Any government fees imposed directly on consumers and required to be held in trust by the imposing government and separately stated on the invoice provided to the consumer at the time of purchase and subject to use taxes under this section.**

Section 3. 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 4. 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 5. 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.

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.

INTRODUCED, READ AND ORDERED PUBLISHED this 8th day of August, 2022.

PASSED AND ORDERED PUBLISHED BY REFERENCE this 22nd day of August, 2022.

ATTEST:

  
  
KADEE RODRIGUEZ, City Clerk

APPROVED AS TO FORM:

 gk  
HANOSKY HERNANDEZ,  
Sr. Assistant City Attorney

  
MIKE COFFMAN, Mayor

