ORDINANCE NO. 5  
SERIES 2007

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GUNNISON  
AMENDING CHAPTER 3.10 OF THE CITY OF GUNNISON MUNICIPAL CODE, 2006,  
BY REMOVING THEREFROM THE PROVISIONS CONTAINED IN THE CITY OF  
GUNNISON ORDINANCE NO. 4, SERIES 1999, AN ORDINANCE REFERRED TO  
THE ELECTORS OF THE CITY OF GUNNISON, WHICH DID NOT BECOME  
EFFECTIVE.

WHEREAS, Ordinance No. 4, Series 1999, concerning sales taxes, was referred to the  
City electors at the regular City election held May 11, 1999; and

WHEREAS, Ordinance No. 4, Series 1999, was not approved by the City electors at said  
election; and

WHEREAS, Ordinance No. 4, Series 1999, never became effective; and

WHEREAS, during the adoption of the City of Gunnison Municipal Code, 2006, the  
provisions of Ordinance No. 4, Series 1999, were mistakenly included therein;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF GUNNISON,  
COLORADO, ORDAINS THAT:

Section 1. Amendment of Gunnison Municipal Code Section 3.10.050. GMC 3.10.050  
is hereby amended to read as follows:

3.10.050 Vendor Liable for Tax. Every retailer, also herein called “vendor”,  
shall, irrespective of the provisions of GMC 3.10.130, be liable and responsible  
for the payment of an amount equivalent to three per cent (3%) of all sales made  
by him of commodities or services as specified in GMC 3.10.040, and shall before  
the fifteenth (15th) day of each month make a return to the Director of Finance for  
the preceding calendar month, and remit an amount equivalent to said three per  
cent (3%) on such sales to said Director, less five per cent (5%) of the sum so  
remitted to cover the vendor’s expense in the collection and remittance of said  
tax. Such returns of the taxpayer or duly authorized agent shall contain such  
information and may be made in such manner and upon such forms as the  
Director of Finance may prescribe. The Director may extend the time of making  
returns and paying the taxes due under such reasonable rules and regulations as he  
may prescribe, but no such extension shall be for a greater period than is provided  
for in GMC 3.10.090. The burden of proving and paying the same to the Director  
of Finance, or for making such returns, shall be on the retailer or vendor under  
such reasonable requirements of proof as the Director may prescribe. In any  
event, the amount subject to tax imposed by this Chapter shall not include the  
amount of any sales or use tax imposed by Article 26 of Title 39, C.R.S.

Section 2. Amendment of Gunnison Municipal Code Section 3.10.060. GMC 3.10.060  
is hereby amended to read as follows:

3.10.060. Schedule of Sales Tax. There is imposed hereby a tax in an amount  
equivalent to three per cent (3%) of all sales of commodities and services  
specified in GMC 3.10.040. Retailers shall add to the sale price or charge the tax  
imposed, or the average equivalent thereof, insofar as such average equivalent is  
expressed in combined form with that of the tax imposed by operation of Part 1,  
Article 26, Title 39, C.R.S., as amended, in accordance with the schedules of said  
combined average equivalents duly adopted and promulgated by the Executive  
Director of the Colorado Department of Revenue. The retailer shall show such  
tax as a separate and distinct item, and when added, such tax shall constitute a  
part of such price or charge and shall be a debt of the consumer or user to the  
retailer until paid, and shall be recoverable at law in the same manner as other
debts. The retailer shall be entitled as collecting agent of the City to apply and credit the amount of his collections against the three per cent (3%) rate to be paid by him under the provisions of GMC 3.10.050, remitting any excess collections over said three per cent (3%), less the five per cent (5%) collection expense allowance, to the Director of Finance in the retailer’s next monthly sales tax return.

Section 3. Amendment of Gunnison Municipal Code Section 3.10.380. GMC 3.10.380 is hereby amended to read as follows:

3.10.380. Purpose of Tax. The funds derived from the tax imposed in GMC 3.10.060 and GMC 3.10.290, after deducting so much thereof as may be necessary for the administrative expenses in administering this Chapter, shall be devoted to the following purposes: Twenty-five per cent (25%) for streets and related purposes, including, without limitation, the paying of principal of, premium, if any, and interest on any securities issued pursuant to Section 8.5 of the Charter of the City for the purposes of providing such improvements; thirty-three per cent (33%) for other capital improvements including, without limitation, paying of principal of, premium, if any, and interest on any securities issued for the purpose of providing such improvements pursuant to Section 8.5 of the Charter of the City; and forty-two per cent (42%) for general government expenses.

INTRODUCED, READ, PASSED, AND ORDERED PUBLISHED this 27th day of March, 2007, on first reading, and introduced, read, and adopted on second and final reading this ______ day of ____________, 2007.

___________________________________
Mayor

(SEAL)

ATTEST:

_____________________________
City Clerk

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