



Legal Notice

Date: 11/18/2021

Subject: An ordinance of the City of Littleton, Colorado, amending Title 3, Chapter 9 of the city code relating to retail sales and use tax

Status: Passed on first reading

CITY OF LITTLETON, COLORADO

**ORDINANCE 30
SERIES 2021**

Tax Schedule		
Amount Of Sale		Littleton Sales Tax
\$2.50 to	\$2.83	\$0.08
\$2.84 to	\$3.16	\$0.09
\$3.17 to	\$3.49	\$0.10
\$3.50 to	\$3.83	\$0.11
\$3.84 to	\$4.16	\$0.12
\$4.17 to	\$4.49	\$0.13
\$4.50 to	\$4.83	\$0.14
\$4.84 to	\$5.16	\$0.15
\$5.17 to	\$5.49	\$0.16
\$5.50 to	\$5.83	\$0.17
\$5.84 to	\$6.16	\$0.18
\$6.17 to	\$6.49	\$0.19
\$6.50 to	\$6.83	\$0.20
\$6.84 to	\$7.16	\$0.21
\$7.17 to	\$7.49	\$0.22
\$7.50 to	\$7.83	\$0.23
\$7.84 to	\$8.16	\$0.24
\$8.17 to	\$8.49	\$0.25
\$8.50 to	\$8.83	\$0.26
\$8.84 to	\$9.16	\$0.27
\$9.17 to	\$9.49	\$0.28
\$9.50 to	\$9.83	\$0.29
\$9.84 to	\$10.00	\$0.30

31 On all higher sales, three cents (\$0.03) ~~tax~~ shall be added for each one dollar (\$1.00) of additional selling
32 price.

33 As ~~passed by a vote of the people on November 4, 2003, and effective as of January 1, 2004, in place of the~~
34 ~~existing one cent (\$0.01) tax for each one dollar (\$1.00) of selling price, there is imposed upon the~~
35 ~~sale, use, storage or consumption of food and food products which are to be consumed off the premises of~~
36 ~~the vendor, unless prepared by the vendor at the place of sale for immediate consumption by the purchaser,~~
37 ~~a one half cent (\$0.005) tax for each one dollar (\$1.00) of selling price. The tax in each such transaction~~
38 ~~shall be rounded down to the lower whole cent. The one half cent (\$0.005) tax remaining in 2004 on such~~
39 ~~products is also repealed on January 1, 2005. No such tax in any amount shall exist thereafter on such~~
40 ~~products.~~

41 Notwithstanding anything in this section to the contrary, the sale of food as defined in subsections 3-9-3-
42 2(A)17 and (A)18 of this chapter shall be exempt from taxation.

43
44 **3-9-3-6: LIABILITY OF RETAILER FOR PAYMENT OF TAX; DUE DATES:**

46 Every retailer also herein called the "vendor" shall, irrespective of the provisions of this section,
47 be liable and responsible for the payment of an amount equivalent to THREE AND ¾
48 PERCENT (3.75%) ~~three percent (3%)~~ of all sales made by him of commodities or services
49 specified in section 3-9-3-1 of this chapter, and shall make a return and payment to the city
50 treasurer which must be received by the city treasurer on or before the twentieth day of each
51 month for the preceding calendar month or months under report and such payment to the city
52 treasurer shall be an amount equivalent to THREE AND ¾ PERCENT (3.75%)~~three percent~~
53 ~~(3%)~~ of such sales and also any excess tax collections over said THREE AND ¾ PERCENT

54 (3.75%)~~three percent (3%)~~ as provided for in section 3-9-3-14 of this chapter, minus the
55 collection expense of two and one-half percent (2.5%) or one hundred dollars (\$100.00),
56 whichever amount is lesser, of such tax to cover the vendor's expense in the collection and
57 remittance of the tax. However, if any vendor is delinquent in paying said tax except for illness,
58 acts of God, public emergency, or acts of a public enemy or similar circumstances, the vendor
59 shall not be allowed to retain any amount to cover his expense in collecting and remitting said
60 tax, and an amount equivalent to the full THREE AND ¾ PERCENT (3.75%)~~three percent (3%)~~
61 shall be paid to the city treasurer in addition to penalty and interest as provided for in subsections
62 3-9-6-3(A) and (B) of this chapter by any such delinquent vendor.

63

64 **3-9-3-14: EXCESS COLLECTIONS; FAILURE TO REMIT:**

65

66 If any vendor shall, during any reporting period, collect as a tax an amount in excess of THREE
67 AND ¾ PERCENT (3.75%)~~three percent (3%)~~ of his total taxable sales, he shall remit to the
68 City Treasurer the full net amount of the tax imposed and also such excess. The retention by the
69 retailer or vendor of any excess tax collections over the THREE AND ¾ PERCENT
70 (3.75%)~~three percent (3%)~~ of the total taxable sales of such retailer or vendor or the intentional
71 failure to remit punctually to the City Treasurer the full amount required to be remitted by the
72 provisions of this Chapter is hereby declared to be a violation of this Chapter.

73

74 **3-9-4-3: EXEMPTIONS:**

75

76 **K.** To the storage, use, or consumption of any article of tangible personal property the sale or
77 use of which has already been subjected to a sales or use tax of another statutory or home rule
78 municipality legally imposed on the purchaser or user equal to or in excess of THREE AND ¾
79 PERCENT (3.75%)~~three percent (3%)~~. A credit shall be granted against the city's use tax with
80 respect to the person's storage, use, or consumption in the city of tangible personal property, the
81 amount of the credit equal the tax paid by him by reason of the imposition of a sales or use tax of
82 the previous statutory or home rule municipality on his purchase or use of the property. The
83 amount of the credit shall not exceed THREE AND ¾ PERCENT (3.75%)~~three percent (3%)~~.

84

85 **3-9-4-4: PAYMENT AND COLLECTION OF TAX:**

86

87 **C. Optional Use Tax Deposit:**

88

89 Optional Use Tax Deposit: Any person who shall build, construct or improve any building,
90 dwelling or other structure or improvement to realty whatsoever within the City, and who shall
91 purchase the necessary construction materials needed therefor from any source either within or
92 without the corporate limits of the City, may at their election remit a deposit to the City prior to
93 the issuance of any building permit, such deposit to insure and indemnify the City for the amount
94 of Use Tax due at the time of issuing a certificate of occupancy, the expiration of any building
95 permit or prior to final inspection of any job site. The amount of the deposit shall be based upon
96 an estimate of the Use Tax to be payable on the construction materials needed therefor at the time
97 the respective building permit is obtained. The estimate of the cost of construction materials to be
98 originally and permanently incorporated in the particular project structure shall be determined by
99 the City building official and this estimate shall be subject to adjustment only if the scope of the
100 project is changed. If the taxpayer elects this basis for estimating the Use Tax and providing a
101 deposit to insure the tax payment when due, then the provisions of subsection (B) of this section
102 which provide for the filing of tax returns supported by related invoices will be waived. Upon

103 payment of said deposit to the Finance Director, which is computed on the basis of THREE AND
104 $\frac{3}{4}$ PERCENT (3.75%) ~~three percent (3%)~~ of fifty two and one-half percent (52 $\frac{1}{2}$ %) of the permit
105 valuation or THREE AND $\frac{3}{4}$ PERCENT (3.75%) ~~three percent (3%)~~ of actual material costs as
106 accepted by the City building official, the taxpayer shall be issued a receipt identifying the property
107 which is the subject of this deposit and the building permit number. Prior to final inspection of the
108 project or issuance of a certificate of occupancy, if it is determined that the scope of the project
109 was expanded and therefore the amount of the Use Tax deposit is not sufficient to provide for full
110 payment of the Use Tax, the additional Use Tax due must be received by the Finance Director
111 before either the final inspection of the job site, or the issuance of the certificate of occupancy. If
112 the deposit is sufficient to pay for the Use Tax due, then upon the final inspection of the job site,
113 or the issuance of the certificate of occupancy or the expiration of the building permit as specified
114 in the Building Code adopted in section 4-1-1 of this Code, the deposit will then be used to pay
115 the amount of Use Tax due. Any excess amount of the deposit will be returned to the person
116 making the deposit by mail within thirty (30) days of the assessment of the Use Tax. If the taxpayer
117 purchases construction materials originally and permanently incorporated in the structure from
118 Littleton vendors possessing a valid Littleton retail Sales Tax license, he may submit invoices or
119 statements reflecting the purchase therefor and make application to the Finance Director within
120 thirty (30) days directly following the final inspection to the job site, or the issuance of the
121 certificate of occupancy, or the expiration of the building permit for credit or refund of any amount
122 paid as Sales Taxes to the City and in which event it shall be the duty of the person making such
123 application to furnish all necessary bills and invoices evidencing the payment of the tax, and if the
124 said Finance Director is satisfied that there has been such payment, he shall either credit the
125 account of the taxpayer if the Use Tax has not been levied or refund the amount if the Use Tax
126 levy has been paid through said deposit. The amount of any Use Tax due and not paid constitutes
127 a lien upon the real property benefitted by the use of such materials.
128

129 **E. Machinery and Construction Equipment; Thirty Days or Less:** Mobile machinery and self-
130 propelled construction equipment which is located within the City for a period of thirty (30)
131 consecutive days or less shall be subjected to the City's Use Tax in an amount equal to an amount
132 calculated as follows: The purchase price of the equipment shall be multiplied by a fraction, the
133 numerator of which is one and the denominator of which is twelve (1/12) and the result shall be
134 multiplied by THREE AND $\frac{3}{4}$ PERCENT (3.75%) ~~three percent (3%)~~.
135

136 **F. Credit Provisions Apply:** Where the provisions of subsection (E) of this section are utilized,
137 the credit provisions of subsection 3-9-4-3(K) of this section 3-9-4 shall apply at such time as the
138 aggregate Sales and Use Taxes legally imposed by and paid to other statutory or home rule
139 municipalities on any such equipment equal to THREE AND $\frac{3}{4}$ PERCENT (3.75%) ~~three percent~~
140 ~~(3%)~~.
141

142 **H. Burden of Proof:** If the equipment declaration is given as provided in subsection (G) of this
143 section, then as to any item of mobile machinery and self-propelled construction equipment for
144 which the customary purchase price is under two thousand five hundred dollars (\$2,500.00) which
145 was brought into the City temporarily for use on a construction project, it shall be presumed that
146 the item was purchased in a jurisdiction having a local Sales or Use Tax as high as THREE AND
147 $\frac{3}{4}$ PERCENT (3.75%) ~~three percent (3%)~~ and that such local Sales or Use Tax was previously
148 paid. In such case, the burden of proof in any proceeding, shall be on the City to prove that such
149 local Sales or Use Tax was not paid.
150

151 **3-9-5-7: CREDIT FOR SALES OR USE TAXES PREVIOUSLY PAID TO ANOTHER**

152 **MUNICIPALITY:**

153

154 The City's sales tax shall not apply to the sale of tangible personal property at retail or the
155 furnishing of services if the transaction was previously subjected to a sales or use tax lawfully
156 imposed on the purchaser or user by another statutory or home rule municipality equal to or in
157 excess of THREE AND ¾ PERCENT (3.75%) ~~three percent (3%)~~. A credit shall be granted against
158 the City's sales tax with respect to such transaction equal in amount to the lawfully imposed local
159 sales or use tax previously paid by the purchaser or user to the previous statutory or home rule
160 municipality. The amount of the credit shall not exceed THREE AND ¾ PERCENT (3.75%)~~three~~
161 ~~percent (3%)~~.

162

163 **Section 2:** Effective Date. This ordinance shall take effect on January 1, 2022.

164

165 **Section 3:** Severability. If any part, section, subsection, sentence, clause or phrase
166 of this ordinance is for any reason held to be invalid, such invalidity shall not affect the validity of
167 the remaining sections of this ordinance. The City Council hereby declares that it would have
168 passed this ordinance, including each part, section, subsection, sentence, clause or phrase hereof,
169 irrespective of the fact that one or more parts, sections, subsections, sentences, clauses or phrases
170 may be declared invalid.

171

172 **Section 4:** Repealer. All ordinances or resolutions, or parts thereof, in conflict
173 with this ordinance are hereby repealed, provided that this repealer shall not repeal the repealer
174 clauses of such ordinance nor revive any ordinance thereby.

175

176

177 INTRODUCED AS A BILL at a regularly scheduled meeting of the City Council

178 of the City of Littleton on the 16th day of November, 2021, passed on first reading by a vote of 6

179 FOR and 0 AGAINST; and ordered published by posting at Littleton Center, Bemis Library, the

180 Municipal Courthouse and on the City of Littleton Website.

PUBLIC HEARING on the Ordinance to take place on the 7th day of December,
2021, in the Council Chamber, Littleton Center, 2255 West Berry Avenue, Littleton, Colorado, at
the hour of 6:30 p.m., or as soon thereafter as it may be heard.

PASSED on second and final reading, following public hearing, by a vote of _____ FOR
and _____ AGAINST on the 7th day of December, 2021 and ordered published by posting at
Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

ATTEST:

Colleen L. Norton
CITY CLERK

APPROVED AS TO FORM:

Reid Betzing
CITY ATTORNEY

Jerry Valdes
MAYOR

