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ORDINANCE NO. 5  
SERIES 1975

AN ORDINANCE ESTABLISHING A SALES TAX FOR THE TOWN OF MARBLE, COLORADO: ESTABLISHING THE GOODS, PROPERTY AND ITEMS UPON WHICH SAID TAX WILL BE LEVIED; THE AMOUNT OF TAX TO BE IMPOSED AND THE METHOD OF COLLECTION AND DISTRIBUTION THEREOF; AND PROVIDING FOR THE ELECTION TO ESTABLISH THIS ORDINANCE.

BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF MARBLE, COLORADO:

Section 1. Purpose. The purpose of this ordinance is to impose a sales tax upon all retail sales and the furnishing of services as hereafter defined, within the Town of Marble, Colorado.

Section 2. Property and Services Taxed. There is levied and imposed hereby, and there shall be collected and paid, a tax in the amount set forth in Section 3 hereof, on the sale of tangible personal property at retail and the furnishing of services within the Town of Marble, Colorado, which tangible personal property and services are as defined in Section 39-26-102, C.R.S. 1973, as follows:

A. The tax shall be imposed on the sale of tangible personal property at retail or the furnishing of services as hereinafter set forth.

B. For purposes of this ordinance, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to a destination outside the limits of the Town of Marble or to a common carrier for delivery to a destination outside the limits of the Town of Marble. The gross receipts from such sales shall include delivery charges when such charges are subject to the state sales and use tax imposed by Article 26 of Title 39, C.R.S. 1973, regardless of the place to which delivery is made. If a retailer has no permanent place of business in the Town of Marble, or if he has more than one place of business, the place at which the retail sales are consummated for the purpose of the sales tax imposed by this ordinance shall be determined by the provisions of Article 26 of Title 39, C.R.S. 1973.

C. The amount subject to tax shall not include the amount of any sales or use tax imposed by Article 26 of Title 39, C.R.S. 1973.

D. The tangible personal property and services taxable pursuant to this ordinance shall be the same as the tangible personal property and services taxable pursuant to Section 39-26-104, C.R.S. 1973, and subject to the same exemptions as those specified in Section 39-26-114, C.R.S. 1973.

E. All sales of personal property on which a specific ownership tax has been paid or is payable shall be exempt from the sales tax imposed by this ordinance when such sales meet both of the following conditions:

(I) The purchaser is not a resident of the Town of Marble or has his principal place of business outside of said town; and

(II) Such personal property is registered or required to be registered outside the limits of the Town of Marble, pursuant to the laws of the State of Colorado.

Section 3. Schedule of Sales Tax. There is imposed hereby a two per cent (2%) tax upon the sale of all tangible personal property at retail or the furnishing of services as set forth in Section 2 above.

Section 4. Collection, administration, enforcement. Collection, administration, and enforcement of the sales tax adopted pursuant to this ordinance shall be performed by the executive director of the Colorado Department of Revenue, in the same manner as the collection, administration, and enforcement of the Colorado state sales tax, pursuant to Article 26 of Title 39, C.R.S. 1973.

Section 5. Distribution. The executive director of the Colorado Department of Revenue shall, at no charge, make monthly distributions of sales taxes collected pursuant hereto, to the treasurer of the Town of Marble.

Section 6. Licenses. Provisions governing licenses are as follows:

A. It shall be unlawful for any person to engage in the business of selling at retail, or the furnishing of personal services as the same are defined in this ordinance, without first having obtained a license therefor, which license shall be granted and issued by the clerk of the Town of Marble.

B. Such license shall be effective from ~~July 1~~ <sup>MAY 15</sup> to ~~June 30~~ <sup>MAY 14</sup> of the following year, unless sooner revoked.

C. Such license shall be granted or renewed only upon application stating the name and address of the person desiring such license, the name of

the business and location including the street number of such business, if available, and such other facts as the clerk reasonably may require.

D. It shall be the duty of each licensee on or before ~~July 1~~<sup>11/15</sup> of each year during which this ordinance remains in effect, to obtain a renewal thereof if the licensee remains in the retail business or is liable to account for the tax herein provided; but nothing herein shall be construed to empower the clerk to refuse such renewal except revocation for cause of the licensee's prior license.

E. For each license issued, a fee of \$ 1<sup>00</sup> shall be paid for each year or fraction thereof, for which said license is renewed, together with an additional fee of \$ 1<sup>00</sup> for a filing fee.

F. In the event a business is transacted at two or more separate places by one person, a separate license for each such place of business shall be required.

G. Each license shall be numbered and shall show the name, address, place and character of business of the licensee and shall be posted in a conspicuous place in the place of business for which it is issued. No license shall be transferrable.

H. The revocation of any license by the State of Colorado pursuant to Section 39-26-103, C.R.S. 1973, shall be cause for the immediate revocation, without notice of the license issued hereunder.

Section 7. Special fund. The entirety of all receipts collected pursuant to the provisions of this ordinance shall be credited to a special fund maintained for that purpose and titled, "Sales Tax Revenue Fund". This fund shall be used exclusively for the purpose of retiring a principal indebtedness of \$4,500.00, together with interest thereon, owed by the Town of Marble to either the Bank of Glenwood, Glenwood Springs, Colorado, or the Roaring Fork Bank, Carbondale, Colorado, if any, which shall have been incurred for the purpose of defraying costs of transporting certain tangible personal property used by the town in connection with capital improvements projects. The special fund hereby created shall not be available for general purposes. The funds arising from the collection of taxes imposed by this ordinance shall not be applied to any other purpose than that provided for herein, and when the obligation herein authorized shall be paid or discharged,

such tax shall cease and the balance, if any, to the credit of the fund shall immediately be placed to the credit of the general fund of the town.

Section 8. Warrant . The treasurer of the Town of Marble hereby is authorized to issue in behalf of the town a tax anticipation warrant to and for the benefit of the Roaring Fork Bank, Carbondale, Colorado, warranting payment of the principal indebtedness and interest thereon as described in Section 7 of this ordinance, from the special fund therein described. The form of such warrant shall be as follows:

#### TAX ANTICIPATION WARRANT

KNOW ALL MEN BY THESE PRESENTS, that the Town of Marble, in the County of Gunnison, and State of Colorado, will pay to either the Bank of Glenwood or the Roaring Fork Bank the sum of Four Thousand Five Hundred and No Hundredths Dollars (\$4,500.00) with interest thereon at a maximum rate of seven and one-half per cent (7.5%) per annum from the date hereof until paid.

Principal hereof and interest hereon will be paid in lawful money of the United States of America from the proceeds of taxes, when received hereafter, levied upon sales pursuant to Ordinance No. .5 of the Town of Marble adopted on the 5<sup>th</sup> day of December, 1975; provided, however, that such payment shall be in accordance with redemption procedure specified in 31-20-406, C.R.S. 1973.

This warrant is issued in anticipation of said taxes so levied, to provide a special fund to meet and defray the costs of transporting certain tangible personal property used by the town in connection with capital improvements projects, and is payable, both principal and interest, solely from said taxes when collected and not otherwise, which taxes hereby are assigned and pledged to the payment of this warrant, and shall be received by any collector of taxes in payment of the taxes against which it is issued.

It hereby is certified that all acts, conditions and things required by law to be done precedent to and in the issuance hereof properly have been done, have happened, and have been performed as authorized by any act entitled "An Ordinance Establishing a Sales Tax For the Town of Marble, Colorado, Establishing The Goods, Property and Items Upon Which Said Tax Will Be Levied; The Amount of Tax to be Imposed and The Method of Collection and Distribution Thereof; and Providing For the Election To Establish This Ordinance".

In testimony whereof we hereunto affix our signatures this \_\_\_\_\_ day of \_\_\_\_\_, 197\_\_:

LLOYD G. BLUE  
Mayor, Town of Marble, Colorado

JUNE K. BLUE  
Clerk, Town of Marble, Colorado

Section 9. Election. This ordinance shall be submitted to the qualified electors of the Town of Marble at a special election to be held for that purpose on the 6th day of JANUARY, 1976 and, to become effective, must receive the approval of a majority of the qualified electors voting at such election. Said election shall be conducted in accordance with and pursuant to Part 1 of Article 10 of Title 31 of C.R.S. 1973.

Section 10. Effective date. The Board of Trustees of the Town of Marble ordains that this ordinance shall be in full force and effect, provided that it receives the majority vote of the qualified electors as provided in Section 9 hereof, on ~~July 1,~~ MAY 15, 1976.

Section 11. Vendor's fee. The vendor (retailer) shall be entitled as collecting agent of the Town of Marble, to withhold a collection fee, in the amount of three and one-third per cent (3-1/3%) from the total amount due by the vendor to said town each month. In the event that the vendor is delinquent in remitting the tax to the Town, he shall not be entitled to the collection fee.

Section 12. Penalty. Any person violating this ordinance or any section hereof shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined in the sum of not more than \$300.00.

Section 13. Amendment. The Board of Trustees may amend, alter, or change this ordinance at any time, except as to the two percent rate of tax herein imposed, and such amendment, alteration or change need not be submitted to the qualified electors of the Town of Marble for their approval.

Section 14. Severability. If any section, subsection, paragraph, clause or other provision of this ordinance shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, subsection, paragraph, clause or other provision shall not affect any of the remaining provisions.

PASSED, ADOPTED AND APPROVED this 5th day of December, 1975:

*Dorothea M. Seidel*  
*Committee Chair*  
*Dorothy M. King*

TOWN OF MARBLE

By Lloyd G. Blue  
its Mayor.

(SEAL)

ATTEST:

June K. Blue  
Clerk

STATE OF COLORADO )  
                          ) ss.  
COUNTY OF GUNNISON )

I, June Blue, Clerk of the Town of Marble, County of Gunnison, State of Colorado, hereby do certify that the above is a true and correct copy of an ordinance introduced, read in full, passed on first reading and ordered <sup>Posted</sup> published in the Three proper places at a regular meeting of the Town Council held on the 5th day of December 1975.

June K. Blue  
June Blue, Clerk of the Town of Marble.

Posted AT  
PUBLISHED IN THE PROPER PLACES (3)  
TOWN HALL - GENERAL STORE  
BEAVER LAKE LODGE  
ON 5th December, 1975.