

ORDINANCE NO. 2

Series 2017

AN ORDINANCE AMENDING CHAPTER 1 OF TITLE 3 OF THE BRECKENRIDGE TOWN CODE, KNOWN AS THE "TOWN OF BRECKENRIDGE SALES TAX ORDINANCE," CONCERNING A FEE FOR THE FILING OF PAPER SALES TAX RETURNS WITH THE TOWN

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF BRECKENRIDGE, COLORADO:

Section 1. Section 3-1-7 of the Breckenridge Town Code is amended by the addition of a new section C as follows:

C. Commencing with the sales tax return for the January 2017 tax period, there shall be added to each paper return filed with the financial services manager, and there shall be assessed and paid by the taxpayer filing such return, a paper filing fee in the amount of five dollars (\$5.00) per return. A "paper return" is a town sales tax return that is not filed through the town's designated online tax filing system. The paper return filing fee shall be due and payable to the town at the time the paper return is filed with the financial services manager. Beginning with the town's 2018 fiscal year, the amount of the paper return filing fee described in this section shall be fixed by the town council as part of its annual budget process. If, for any reason, the amount of such fee is not fixed by the town council as part of its annual budget process, the fee for the preceding year shall continue in full force and effect until changed by the town council. There shall be no paper return filing fee charged if the taxpayer elects to file the subject return with the financial services manager through the town's designated online tax filing system. The financial services manager may waive the paper return filing fee for good cause.

Section 2. Except as specifically amended by this ordinance, the Breckenridge Town Code, and the various secondary codes adopted by reference therein, shall continue in full force and effect.

Section 3. The adoption of this ordinance does not result in a new tax, a tax rate increase, or a tax policy change directly causing a net tax revenue gain to the Town within the meaning of Article X, §20 of the Colorado Constitution.

Section 4. The Town Council finds, determines, and declares that it has the power to adopt this ordinance pursuant to the authority granted to home rule municipalities by Article XX of the Colorado Constitution and the powers contained in the Breckenridge Town Charter.

Section 5. This ordinance shall be published and become effective as provided by Section 5.9 of the Breckenridge Town Charter.

INTRODUCED, READ ON FIRST READING, APPROVED AND ORDERED PUBLISHED IN FULL this 13th day of December, 2016.

This ordinance was published in full on the Town of Breckenridge website on December 15, December 16, December 17, December 18 and December 19, 2016.

A public hearing on this ordinance was held on January 10, 2017.

READ, ADOPTED ON SECOND READING AND ORDERED PUBLISHED IN FULL ON THE TOWN'S WEBSITE this 10th day of January, 2017. A copy of this Ordinance is available for inspection in the office of the Town Clerk.

ATTEST:

TOWN OF BRECKENRIDGE

_____/s/_____
Helen Cospolich, CMC, Town Clerk

_____/s/_____
Eric S. Mamula, Mayor

APPROVED IN FORM

_____/s/_____
Town Attorney Date

This Ordinance was published on the Town of Breckenridge website on January 13, January 14, January 15, January 16 and January 17, 2017. This ordinance shall become effective on February 16, 2017.