

**ORDINANCE OF THE
CITY OF LONE TREE**

Series of 2015

Ordinance No. 15-03

**AN ORDINANCE AMENDING PROVISIONS
OF THE SALES TAX AND BUSINESS LICENSING ORDINANCES**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LONE TREE,
COLORADO:**

ARTICLE 1 – AUTHORITY

The City of Lone Tree (the "City") is a home rule municipality operating under the Lone Tree Home Rule Charter (the "Charter") adopted on May 5, 1998 and a Municipal Code (the "Code"), codified and adopted on December 7, 2004. Pursuant to the Charter, the Municipal Code and the authority given home rule cities, the City may adopt and amend Ordinances.

ARTICLE 2 – DECLARATIONS OF POLICY

- A. The City Council periodically reviews its sales tax licensing policies and procedures to help promote a business friendly environment in the City.
- B. The City Council recognizes the advantages of extending the sales tax licensing period from one year to two years to promote efficiency and align the City's procedures with those of the state licensing authority.
- C. The City Council also desires that the duration of a business license be extended so that it has no expiration date, thereby eliminating the need for businesses to renew or pay additional licensing fees.
- D. The City Council believes these amendments will simplify, clarify and strengthen the City's sales tax licensing and business licensing procedures and reduce fees to those doing business in the City.

ARTICLE 3 – SAFETY CLAUSE

The City Council hereby finds, determines, and declares that this Ordinance is promulgated under the general police power of the City, that it is promulgated for the health, safety, and welfare of the public, and that this Ordinance is necessary for the preservation of health and safety and for the protection of public convenience and welfare.

ARTICLE 4 – ADOPTION

A. Section 4-3-310 of the Code is repealed and replaced by the following:

Sec. 4-3-310. Biennial sales tax license required.

(a) No person shall engage in business within the City, including transactions or the exercise of privileges subject to sales or use tax, whether said business is in a fixed location or conducted door-to-door, from movable carts, wagons, vehicles or other mobile devices, or from locations used from time to time on street curbs, medians, sidewalks or otherwise, without having first obtained a biennial retail sales tax license and paid a biennial sales tax licensing fee to the City in the amount of fifteen dollars (\$15.00) on or before the first day of business or the first day of January of each even numbered calendar year.

(b) Failure of a person to pay the stated sum by February 28 of each even numbered calendar year shall result in the loss of that person's privilege to operate a business within the City, including suspension or revocation of existing licensing. For those engaged in business who fail to comply with licensing requirements, the City Manager may issue an order to cease and desist business operations, to be enforced in accordance with the law in such case made and provided.

(c) In instances in which the business of selling at retail is conducted or transacted at two (2) or more separate locations by one (1) person, separate licenses for each location of such business shall be required.

B. Section 4-3-510 of the Code is repealed and replaced by the following:

Sec. 4-3-510. Licensing violations.

It shall be a violation of this Article for a retailer to engage in business within the City from a location within the City without having first obtained from the City Manager by January 1 of each even numbered calendar year or the first day of operations, a biennial retail sales tax license and a biennial renewal thereof by January 1 of each even numbered calendar year. For each violation, a penalty of one hundred dollars (\$100.00) shall be imposed. This penalty shall be in addition to any other applicable penalties and interest imposed under the taxing power for tax deficiencies. Operating without a license for each twenty-four-hour period shall be considered a separate and distinct violation. The penalty shall not be imposed for renewals of the license if the biennial fee is paid on or before February 28 of each even numbered calendar year.

C. Section 6-3-60 of the Code is repealed and replaced by the following:

Sec. 6-3-60. Fees and term of business license.

Each application for a business license shall be accompanied by payment of a one-time fee in the amount of ten dollars (\$10.00). A business license does not have an expiration date. A business license remains active until cancelled by the license holder, suspended or revoked by the City. This fee is subject to adjustment by the City Manager based upon actual administrative costs and expenses.

ARTICLE 5 - SEVERABILITY

If any part or provision of this Ordinance, or its application to any person or circumstance is adjudged to be invalid or unenforceable, the invalidity or unenforceability of such part, provision or application shall not affect any of the remaining parts, provisions or applications of this Ordinance which can be given the effect without the invalid provision, part or application, and to this end the provisions and parts of this Ordinance are declared to be severable.

ARTICLE 6 – CAUSES OF ACTION RETAINED

Nothing in this Ordinance hereby adopted shall be construed to affect any suit or proceeding impending in any court, or any rights acquired, or liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance hereby repealed; nor shall any just or legal right or remedy of any character be lost, impaired or affected by this Ordinance.

ARTICLE 7 - EFFECTIVE DATE

This Ordinance shall take effect thirty (30) days following publication after the first reading if no changes are made on second reading, or twenty (20) days after publication following second reading if changes are made upon second reading.

INTRODUCED READ AND ORDERED PUBLISHED ON AUGUST 18, 2015.

**PUBLISHED IN THE DOUGLAS COUNTY NEWS PRESS ON AUGUST 27, 2015
LEGAL NOTICE NO. 927633.**

**APPROVED AND ADOPTED WITH NO CHANGES ON SECOND READING ON
SEPTEMBER 1, 2015, TO BECOME EFFECTIVE ON SEPTEMBER 26, 2015.**

CITY OF LONE TREE:


James D. Gunning, Mayor

ATTEST:


Jennifer Pettinger, CMC, City Clerk

