

TOWN OF MEAD, COLORADO
ORDINANCE NO. 851

AN ORDINANCE OF THE TOWN OF MEAD, COLORADO, AMENDING CHAPTER 4, ARTICLE IV, OF THE *MEAD MUNICIPAL CODE* TO PROVIDE FOR THE EXEMPTION FROM SALES TAXATION SALES THAT BENEFIT A COLORADO SCHOOL AND SALES BY AN ASSOCIATION OR ORGANIZATION OF PARENTS AND TEACHERS OF PUBLIC SCHOOL STUDENTS THAT IS A CHARITABLE ORGANIZATION.

WHEREAS, the St. Vrain Valley School District has notified the Town that sales that benefit a Colorado school and sales by an association or organization of parents and teachers of public school students that is a charitable organization, are exempt from state sales tax and from sales tax in certain municipalities within the District, but not others, including the Town of Mead; and

WHEREAS, Colorado state law requires such exemptions to be made by express inclusion in an ordinance or resolution; and

WHEREAS, the Board of Trustees desires to amend the *Mead Municipal Code* to exempt from sales tax those sales that benefit a Colorado school and sales by an association or organization of parents and teachers of public school students that is a charitable organization; and

WHEREAS, Section 4-4-30, of the *Mead Municipal Code* contains citations to Colorado state statutes that have been repealed; and

WHEREAS, The Board of Trustees desires to amend the *Mead Municipal Code* to update the citations thereto and track the language of Colorado state statutes;

NOW THEREFORE, BE IT ORDAINED by the Board of Trustees of the Town of Mead, Weld County, Colorado, that:

Section 1. Section 4-4-30 (1) of the *Mead Municipal Code* is hereby amended to read as follows:

“

(1) A sales tax on the sales of tangible personal property, and services in the Town that are taxable pursuant to C.R.S. 39-26-104, together with amendments thereto and subject to the same exemptions as those specified in part 7 of article 26 of title 39, C.R.S., excluding the exemption specified in C.R.S. 39-26-715(1)(a)(II), but including:

- a. The exemption of machinery or machine tools as provided in C.R.S. 39-26-709(1), other than machinery or machine tools used in the processing of recovered materials by a business listed in the inventory prepared by the department of public health and environment pursuant to C.R.S. 30-20-122(1)(a)(V); and
- b. The exemption of sales and purchases of electricity, coal, wood, gas, fuel oil or coke, sold

but not for resale as set forth in C.R.S. Section 39-26-715(1) (a) (II).

c. The exemption for all sales of food as set forth in C.R.S. 39-26-707(1)(e) and as defined in C.R.S. 39-26-102(4.5); and

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

1. The purchaser is a nonresident of or has his or her principal place of business outside of the local taxing entity, and

2. Such personal property is registered or required to be registered outside the limits of the local taxing entity under the laws of the state;

e. The exemption for all sales that benefit a Colorado school as provided in C.R.S. 39-26-725;

f. The exemption for all sales by an association or organization of parents and teachers of public school students that is a charitable organization as provided in C.R.S. 39-26-718(1)(c);

g. In addition, no sales tax shall apply to the sale of construction and building materials, as the term is used in C.R.S. 39-26-109, if such materials are picked up by the purchaser and if the purchaser of such materials presents to the retailer a building permit or other document acceptable to such local government evidencing that a local use tax has been paid or is required to be paid;

h. No sales tax shall apply to the sale of tangible personal property at retail or the furnishing of services if the transaction was previously subjected to a sales or use tax lawfully imposed on the purchaser or user by another statutory or home rule city and county, city or town. A credit shall be granted against the sales tax imposed by the subsequent statutory or home rule city and county, city or town with respect to such transaction equal in amount to the lawfully imposed local sales or use tax previously paid by the purchaser or user to the previous statutory or home rule city and county, city or town. The amount of the credit shall not exceed the sales tax imposed by the subsequent statutory or home rule city and county, city or town.”

Section 2. Effective Date. This ordinance shall be published and become effective as provided by law.

Section 3. Severability. If any part, section, subsection, sentence, clause or phrase of this ordinance is for any reason held to be invalid, such invalidity shall not affect the validity of the remaining sections of the Ordinance. The Board of Trustees hereby declares that it would have passed the ordinance including each part, section, subsection, sentence, clause or phrase thereof, irrespective of the fact that one or more part, section, subsection, sentence, clause or phrase is declared invalid.

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

Section 5. Certification. The Town Clerk shall certify to the passage of this ordinance and make not less than one copy of the adopted Code available for inspection by the public during regular


business hours.

INTRODUCED, READ, PASSED, AND ADOPTED THIS 14th DAY OF August, 2017.

ATTEST:

TOWN OF MEAD

By Mary E. Strutt
Mary E. Strutt, Town Clerk



By Gary R. Shields
Gary R. Shields, Mayor