

ORDINANCE NO. 8.28.5, Series of 2018

TITLE: A BILL FOR AN ORDINANCE TO AMEND CHAPTER 4.03 OF THE PARKER MUNICIPAL CODE REGARDING SALES AND USE TAX CONCERNING TELEVISION AND ENTERTAINMENT SERVICES

WHEREAS, from time to time as part of administering a local sales and use tax code, minor modifications are required to ensure the intended result; and

WHEREAS, the Town Council has determined, following careful review and recommendation by staff, that none of the changes proposed by this ordinance constitute a change in tax policy requiring voter approval under TABOR and that all of the proposed changes are revenue neutral.

NOW, THEREFORE, THE TOWN COUNCIL OF THE TOWN OF PARKER, COLORADO, ORDAINS:

Section 1. Section 4.03.030 of the Parker Municipal Code is hereby amended to delete the definition of "television and entertainment services."

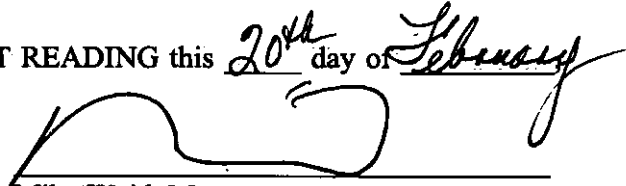
Section 2. Section 4.03.190, Paragraph (a)(7) of the Parker Municipal Code is hereby deleted with the subsequent Paragraphs to be renumbered as appropriate.

Section 3: Safety Clause. The Town Council hereby finds, determines and declares that this Ordinance is promulgated under the general police power of the Town of Parker, 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. The Town Council further determines that the Ordinance bears a rational relation to the proper legislative object sought to be obtained. The Town Council further finds that the title to this Ordinance was posted in two public places two days before the Town Council meeting, as provided by Section 7.5e. of the Town of Parker Home Rule Charter.

Section 4. Severability. If any clause, sentence, paragraph or part of this Ordinance or the application thereof to any person or circumstances shall for any reason be adjudged by a court of competent jurisdiction invalid, such judgment shall not affect application to other persons or circumstances.


Section 5. The provisions of this Ordinance shall become effective ten (10) days after final publication.

INTRODUCED AND PASSED ON FIRST READING this 20th day of February 2018.

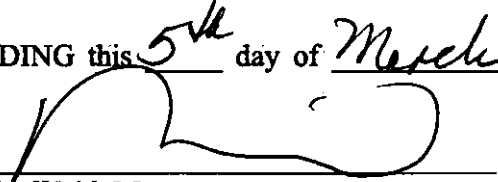


Mike Waid, Mayor

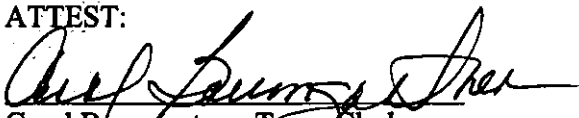
ATTEST:


Carol Baumgartner, Town Clerk

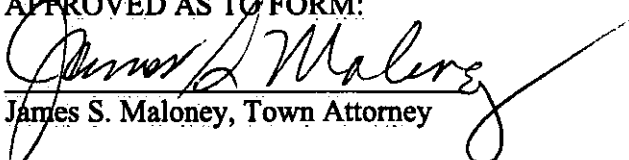
ADOPTED ON SECOND AND FINAL READING this 5th day of March
2018.


Mike Waid, Mayor

ATTEST:


Carol Baumgartner, Town Clerk

APPROVED AS TO FORM:


James S. Maloney, Town Attorney

ORDINANCE NO. 8.28.6, Series of 2018

TITLE: A BILL FOR AN ORDINANCE TO AMEND SECTION 4.03.030 AND SUBSECTION 4.03.200(a) OF THE PARKER MUNICIPAL CODE CONCERNING SALES TAX AND QUALIFIED NONPROFIT ORGANIZATIONS

WHEREAS, from time to time as part of administering a local sales and use tax code, minor modifications are required to ensure the intended result; and

WHEREAS, the Town Council has determined, following careful review and recommendation by staff, that the changes proposed by this ordinance do not constitute a change in tax policy requiring voter approval under TABOR and that all of the proposed changes are revenue neutral.

NOW, THEREFORE, THE TOWN COUNCIL OF THE TOWN OF PARKER, COLORADO, ORDAINS:

Section 1. Section 4.03.030 of the Parker Municipal Code is amended by the addition of a new definition to read as follows:

4.03.030 Definitions.

For the purpose of this Code, unless the context clearly indicates otherwise, the words, terms and phrases set forth below shall have the following meanings:

* * *

Qualified nonprofit organization means any of the following:

a. An organization that is a public charity as defined by Section 509(a)(1) and Section 170(b)(1)(A)(iii) of the United States Internal Revenue Code, Title 26, U.S.C., as amended;

b. A corporation or trust that is exempt from federal income tax under Section 501(c)(3) of the United States Internal Revenue Code, Title 26, U.S.C., as amended, and owns or employs personal property or improvements that are used in the operations of one or more organizations described in Paragraph (a) above; and either

1. Directly controls, or is controlled by, one or more organizations described in Paragraph (a) above; or

2. Is controlled by a management organization as defined in Paragraph (c) below in common with one or more organizations described in Paragraph (a) above; or

c. An organization that is exempt from federal income tax under Section 501(c)(3) the United States Internal Revenue Code, Title 26, U.S.C., as amended, and a principal function of which is to manage the property or operations, or both, of one or more organizations described in Paragraphs (a) or (b) above; and

d. A partnership, limited partnership, limited liability limited partnership, limited liability partnership, limited liability company, or joint venture if all of the partners, members, joint venturers or other participants in such partnership, limited partnership, limited liability limited partnership, limited liability partnership, limited liability company or joint venture are organizations described in Paragraphs (a), (b) or (c) above.

Section 2. Subsection 4.03.200(a) of the Parker Municipal Code is amended by the addition of a new Paragraph (46) to read as follows:

4.03.200 Sales tax - Exempt property and services.

(a) The following goods and services shall be exempt from sales tax under the provisions of this Code:

* * *


(46) All sales made to, billed directly to, and paid directly by, a qualified nonprofit organization.

Section 3. Safety Clause. The Town Council hereby finds, determines and declares that this Ordinance is promulgated under the general police power of the Town of Parker, 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. The Town Council further determines that the Ordinance bears a rational relation to the proper legislative object sought to be obtained. The Town Council further finds that the title to this Ordinance was posted in two public places two days before the Town Council meeting, as provided by Section 7.5e. of the Town of Parker Home Rule Charter.

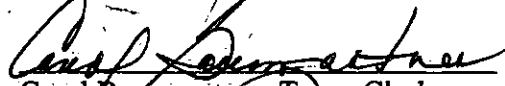
Section 4. Severability. If any clause, sentence, paragraph or part of this Ordinance or the application thereof to any person or circumstances shall for any reason be adjudged by a court of competent jurisdiction invalid, such judgment shall not affect application to other persons or circumstances.

Section 5. This Ordinance shall become effective ten (10) days after final publication.

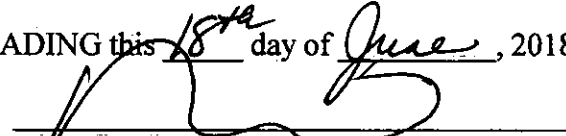
INTRODUCED AND PASSED ON FIRST READING this 4th day of June, 2018.


Mike Waid, Mayor

ATTEST:


Carol Baumgartner, Town Clerk

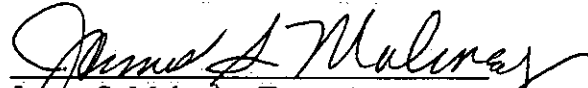
ADOPTED ON SECOND AND FINAL READING this 18th day of June, 2018.


Mike Waid, Mayor

ATTEST:


Carol Baumgartner, Town Clerk

APPROVED AS TO FORM:


James S. Maloney, Town Attorney

ORDINANCE NO. 8.28.7, Series of 2018

TITLE: A BILL FOR AN ORDINANCE TO AMEND SUBSECTION 4.03.200(a) OF THE PARKER MUNICIPAL CODE CONCERNING SALES TAX ON GAS AND ELECTRIC SERVICE

WHEREAS, from time to time as part of administering a local sales and use tax code, minor modifications are required to ensure the intended result; and

WHEREAS, the Town Council has determined, following careful review and recommendation by staff, that the changes proposed by this ordinance do not constitute a change in tax policy requiring voter approval under TABOR and that all of the proposed changes are revenue neutral.

NOW, THEREFORE, THE TOWN COUNCIL OF THE TOWN OF PARKER, COLORADO, ORDAINS:

Section 1. Subsection 4.03.200(a), of the Parker Municipal Code is hereby amended by the addition of a new Paragraph (47), which shall read as follows:

4.03.200 Sales tax—Exempt property and services.

(a) The following goods and services shall be exempt from sales tax under the provisions of this Code:

* * *

(47) Gas and electric service and the sale and purchase of electricity or gas for industrial use, meaning use in a continuing business activity of manufacturing or producing tangible personal property or services, as determined by the Town. For purposes of this exemption, manufacturing means the act of producing an item of tangible personal property different from and having a distinctive name, character, or use from raw materials, including the processing of recovered materials, and industrial use does not include the provision of telegraph or telephone services or radio communications.

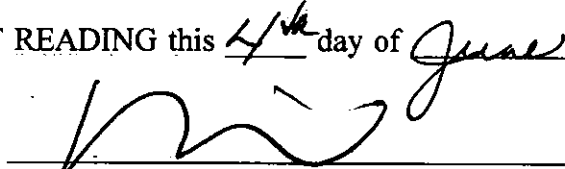
Section 2. Safety Clause. The Town Council hereby finds, determines and declares that this Ordinance is promulgated under the general police power of the Town of Parker, that it is promulgated for the health, safety and welfare of the public, and that this Ordinance is necessary for the preservation of health and safety and for the protection of public convenience and welfare. The Town Council further determines that the Ordinance bears a rational relation to the proper legislative object sought to be obtained. The Town Council further finds that the title to this Ordinance was posted in two public places two days before the Town Council meeting, as provided by Section 7.5e. of the Town of Parker Home Rule Charter.

Section 3. Severability. If any clause, sentence, paragraph or part of this Ordinance or the application thereof to any person or circumstances shall for any reason be adjudged by a court

of competent jurisdiction invalid, such judgment shall not affect application to other persons or circumstances.

Section 4. This Ordinance shall become effective ten (10) days after final publication.

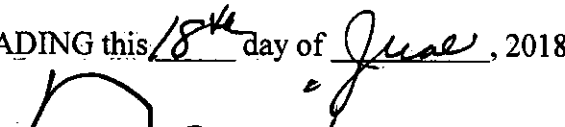
INTRODUCED AND PASSED ON FIRST READING this 4th day of June, 2018.


Mike Waid, Mayor

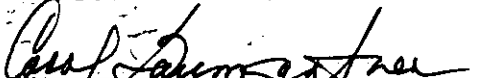
ATTEST:


Carol Baumgartner, Town Clerk

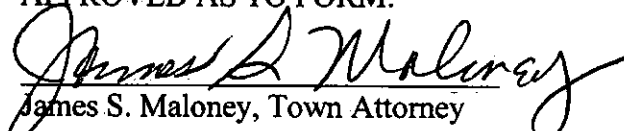
ADOPTED ON SECOND AND FINAL READING this 18th day of June, 2018.


Mike Waid, Mayor

ATTEST:


Carol Baumgartner, Town Clerk

APPROVED AS TO FORM:


James S. Maloney, Town Attorney