

**CITY OF WHEAT RIDGE, COLORADO**  
**INTRODUCED BY COUNCIL MEMBER DeMott**  
**Council Bill No. 11**  
**Ordinance No. 1512**  
Series 2012

**TITLE: AN ORDINANCE AMENDING THE WHEAT RIDGE CODE OF LAWS, CHAPTER 22, SECTIONS 22-67 AND 22-68 (a) TO CLARIFY THOSE ENTITIES WHICH ARE EXEMPT FROM USE TAX ON BUILDING MATERIALS AND SUPPLIES**

**WHEREAS**, the City of Wheat Ridge is a home rule municipality having all powers conferred by Article XX of the Colorado Constitution; and

**WHEREAS**, the Council has previously exercised these powers by the adoption of Chapter 22, Division 3 of the Wheat Ridge Code of Laws ("Code") concerning application of use tax; and

**WHEREAS**, Code Sec. 22-67 (2) specifically provides for exemptions from the City's established use tax on certain tangible personal property and exceptions to those exemptions as they relate to building materials and supplies; and

**WHEREAS**, Code Sec. 22-68 (a) unconditionally imposes the City use tax on building materials and supplies; and

**WHEREAS**, the City Council has determined that the imposition of use tax on building materials and supplies should not be extended to such materials and supplies for certain City projects or public school projects; and

**WHEREAS**, the City Council desires to revise Secs. 22-67 and 22-68 (a) of the Code provide for exemption of use tax on building materials and supplies for certain City projects or public school projects.

**NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WHEAT RIDGE, COLORADO:**

**Section 1.** Code Sec. 22-67 (2) is hereby amended as follows:

There shall be exempt from the tax provided in section 22-66, the storage, use, distribution and consumption of the following:...

(2) Tangible personal property which if it were sold at retail within the city would be exempt from sales tax under the provisions of section 22-58; provided, however, that any building materials and supplies shall be subject to use tax as provided in section 22-68 hereof without limitation of the foregoing. ~~this provision shall apply where tangible personal property is utilized or consumed by a charitable organization, as defined in section~~

~~22-21, in the conduct of its regular religious, charitable or eleemosynary functions and activities.~~

**Section 2.** Code Sec. 22-67 is amended by inserting a new subsection (3) to read as follows:

There shall be exempt from the tax provided in section 22-66, the storage, use, distribution and consumption of the following:...

(3) BUILDING MATERIALS AND SUPPLIES FOR CITY PROJECTS, WHEAT RIDGE HOUSING AUTHORITY PROJECTS AND RENEWAL WHEAT RIDGE PROJECTS, WHETHER PURCHASED BY THE CITY, WHEAT RIDGE HOUSING AUTHORITY OR RENEWAL WHEAT RIDGE, OR A CONTRACTOR FOR THE SAME, SHALL BE EXEMPT FROM THE CITY'S USE TAX.

**Section 3.** Code Sec. 22-67 is amended by inserting a new subsection (4) to read as follows, and renumbering the remainder of the section accordingly:

There shall be exempt from the tax provided in section 22-66, the storage, use, distribution and consumption of the following:...

(4) BUILDING MATERIALS AND SUPPLIES FOR PUBLIC SCHOOL PROJECTS, WHETHER PURCHASED BY THE PUBLIC SCHOOL, OR A CONTRACTOR FOR THE SAME, SHALL BE EXEMPT FROM THE CITY'S USE TAX.

**Section 4.** Code Sec. 22-68 (a) is hereby amended as follows:

SUBJECT TO THE LIMITATIONS SET FORTH IN SEC. 22-67 (3) and (4), Every person who builds, constructs, reconstructs, alters, expands, modifies or improves any building, dwelling, or other structure or improvement to real property in the city, including all exempt institutions or private construction job sites, and who purchases lumber, fixtures, or any other building materials and supplies used therefor, or any other article or articles of any tangible personal property used therein, and every owner or lessee of realty or improvements thereon situated in this city, upon which any article or articles of tangible personal property acquired from sources within or without the city are installed, attached or affixed, or any equipment used for construction thereon or improvements thereto, and which the contractor, owner or lessee has not paid the tax imposed by this chapter thereon shall pay a use tax in either of two (2) ways:...

**Section 5. Severability, Conflicting Ordinances Repealed.** If any section, subsection or clause of this Ordinance shall be deemed to be unconstitutional or

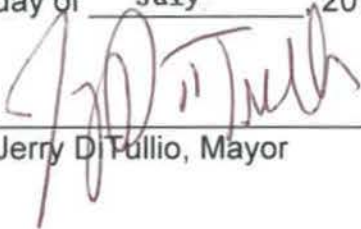
otherwise invalid, the validity of the remaining sections, subsections and clauses shall not be affected thereby. All other ordinances or parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed.

**Section 6. Effective Date.** This Ordinance shall take effect fifteen (15) days after final publication, as provided by Section 5.11 of the Charter.

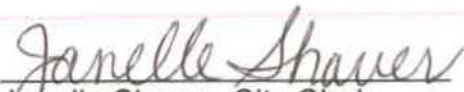
**INTRODUCED, READ, AND ADOPTED** on first reading by a vote of 7 to 0 on this 25th day of June, 2012, ordered published in full in a newspaper of general circulation in the City of Wheat Ridge, and Public Hearing and consideration on final passage set for July 9, 2012 at 7:00 p.m., in the Council Chambers, 7500 West 29<sup>th</sup> Avenue, Wheat Ridge, Colorado.

**READ, ADOPTED AND ORDERED PUBLISHED** on second and final reading by a vote of 7 to 0, this 9th day of July, 2012.

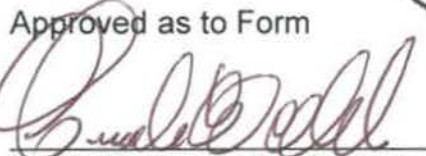
SIGNED by the Mayor on this 9th day of July, 2012.

  
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Jerry D. Tullio, Mayor

ATTEST:

  
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Janelle Shaver, City Clerk



Approved as to Form  
  
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Gerald E. Dahl, City Attorney

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Wheat Ridge Transcript  
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