

**CITY OF WHEAT RIDGE, COLORADO
INTRODUCED BY COUNCIL MEMBER HOPPE
COUNCIL BILL NO. 01
ORDINANCE NO. 1707
Series 2021**

TITLE: AN ORDINANCE CONCERNING USE TAXES, AND IN CONNECTION THEREWITH, AMENDING SUBSECTION 22-67(3) OF THE WHEAT RIDGE CODE OF LAWS TO PROVIDE A BUILDING MATERIALS USE TAX EXEMPTION FOR PUBLIC HOUSING AUTHORITIES

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

WHEREAS, pursuant to its home rule authority, the City, acting through its City Council (the "Council"), is authorized to adopt ordinances regulating matters concerning use taxation and exemptions from tax; and

WHEREAS, in the exercise of this authority, the Council has previously enacted subsection 22-67(3) of the Code of Laws, providing a building materials use tax exemption for a specific housing authority, but not for all such authorities providing service in the City; and

WHEREAS, the City Council now desires to extend a use tax exemption for building materials to all housing authorities providing services in the City and refund any tax collected since July 16, 2020.

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

Section 1. Section 22-67(3) of the Code is amended as follows:

(3) Building materials and supplies for city projects, PROJECTS FOR HOUSING AUTHORITIES, AS DEFINED AT C.R.S.29-4-203(1), AS AMENDED, OR PROJECTS FOR URBAN RENEWAL AUTHORITIES, AS DEFINED AT C.R.S. 31-25-103(8.50), AS AMENDED ~~Wheat Ridge Housing Authority projects and Renewal Wheat Ridge projects,~~ whether purchased by the city, ~~wheat Ridge Housing Authority~~ A HOUSING AUTHORITY, AN URBAN RENEWAL AUTHORITY ~~or Renewal Wheat Ridge,~~ or a contractor for the same, ON OR AFTER JULY 16, 2020, shall be exempt from the city's use tax. TAXES COLLECTED ON SUCH PURCHASES SHALL BE REFUNDED TO THE TAXPAYER.

Section 2. Severability, Conflicting Ordinances Repealed.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 All other ordinances or parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed.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 3. Effective Date. This Ordinance shall take effect upon passage, as provided by Section 5.11 of the Charter.

INTRODUCED, READ, AND ADOPTED on first reading by a vote of 8 to 0 on this 25th day of January, 2021, 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 February 8, 2021 at 7:00 p.m., as a virtual meeting, and that it take effect upon adoption.

READ, ADOPTED AND ORDERED PUBLISHED on second and final reading by a vote of 8 to 0, this 8th day of February, 2021.

SIGNED by the Mayor on this 8th day of February, 2021.




Bud Starker, Mayor

ATTEST


Steve Kirkpatrick, City Clerk



Approved as to Form


Gerald E. Dahl, City Attorney

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