

CITY OF WHEAT RIDGE, COLORADO
RESOLUTION NO. 12
Series of 2021

TITLE: A RESOLUTION APPROVING A WAIVER OF THE LIQUOR OCCUPATION TAX FOR CALENDAR YEAR 2021 FOR CERTAIN ELIGIBLE BUSINESSES WITHIN THE CITY

WHEREAS, the City of Wheat Ridge is a home rule municipality operating under a charter approved by its electors and governed by its City Council; and

WHEREAS, the City Council is authorized to enact regulations for the regulation of businesses and taxation of the same; and

WHEREAS, in the exercise of this authority City Council has adopted Division 2 of Article II of Chapter 11 of the Wheat Ridge Code of Laws, imposing an occupation tax on the business of selling at retail alcohol beverages by the drink only for consumption on the premises; and

WHEREAS, City Council finds the impact of the COVID-19 pandemic has been and continues to be particularly severe upon businesses which rely for their existence on in-person transactions; and

WHEREAS, this impact has been felt particularly severely upon alcohol beverage licensees for on-premise consumption; and

WHEREAS, the City Council further finds that retail businesses within the City are a critical component of the City's economic and social life and its revenue base, dependent as the City is on retail sales taxes for its general fund revenues and for the economic health of the City in general; and

WHEREAS, the City Council finds that a temporary one-year waiver of the occupation tax for eligible on-premise liquor licensees furthers the public interest by supporting these critical local businesses.

NOW, THEREFORE, BE IT RESOLVED by the Wheat Ridge City Council:

Section 1. Liquor occupation tax waived; conditions.

The liquor occupation tax imposed by Section 11-63 for liquor licensees for on-premise consumption is hereby waived for the 2021 calendar year, under the following terms and conditions:

1. Only licensed businesses possessing valid liquor licenses for on-premise consumption are eligible.
2. Eligible businesses must also have experienced a loss of gross revenue of 20% or greater during the year 2020 as compared with year 2019 based upon City sales tax returns. For businesses which began operations during the year 2020, and thus operating for less than one year as of March 2021, such businesses

are eligible for this occupation tax waiver if they experience a loss of revenue of 20% or greater compared to projections of sales made prior to opening the business.

3. The term of the waiver approved under this Resolution is for the 2021 calendar year only.
4. Businesses must make application to the office of the City Clerk for the waiver, and the City Clerk is authorized and directed to apply the foregoing conditions in determining whether the waiver shall be approved or denied.
5. To the extent an eligible business which is approved for a waiver has already paid the occupation tax for the calendar year 2021, the City Treasurer is authorized and directed to make appropriate arrangements for refund of the amount of that tax to such business.
6. The City Clerk and the City Treasurer, in cooperation with the office of the City Manager, are authorized and directed to promulgate such rules and procedures as necessary to implement the tax waiver program approved hereby.

Section 2. Effective date. This Resolution shall be effective upon approval by the City Council and electronic signature by the Mayor.

DONE AND RESOLVED this 8th day of March 2021.



Bud Starker, Mayor

ATTEST


Steve Kirkpatrick, City Clerk

