

**CITY OF WHEAT RIDGE, COLORADO**  
**INTRODUCED BY COUNCIL MEMBER \_\_\_\_\_**  
**COUNCIL BILL NO. 20**  
**ORDINANCE NO. \_\_\_\_\_**  
**Series 2022**

**TITLE: AN ORDINANCE AMENDING SECTIONS 22-58 AND 22-67 OF THE WHEAT RIDGE CODE OF LAWS TO ESTABLISH AN EXEMPTION FROM THE CITY’S SALES AND USE TAX FOR CARRYOUT BAG FEES ENACTED BY THE STATE OF COLORADO**

**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 and C.R.S. § 31-23-101, the City, acting through its City Council (the “Council”), is authorized to adopt ordinances for the protection of the public health, safety or welfare; and

**WHEREAS**, pursuant to Article XX, Section 6 of the Colorado Constitution, the right to enact, administer and enforce sales and use taxes is clearly within the constitutional grant of power to the City and is necessary to raise revenue with which to conduct the affairs and render the services performed by the City; and

**WHEREAS**, pursuant to such authority, the Council has adopted and enacted a Sales and Use Tax Code (the “Code”), under which City sales and use tax is levied; and

**WHEREAS**, the Council does not wish to impose local sales tax on carryout bag fees enacted by the State of Colorado that would otherwise be taxable under the Code; and

**WHEREAS**, the Council adopts this ordinance with the intent to exempt such fees from local sales and use tax.

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

**Section 1.** Section 22-58(a) of the Code is amended by the addition of new subsection (29) to read:

(29) The carryout bag fee imposed in CRS 25-17-505, as such section existed on July 6, 2021.

**Section 2.** Section 22-67 of the Code is amended by the addition of new subsection (8) to read:

(8) The carryout bag fee imposed in CRS 25-17-505, as such section existed on July 6, 2021.

**Section 3. Severability, Conflicting Ordinances Repealed.** If any section, subsection or clause of this Ordinance shall be deemed to be unconstitutional or otherwise invalid, the validity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 All other ordinances or parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed.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 4. 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 \_\_\_ to \_\_\_ on this \_\_\_ day of \_\_\_\_\_, 2022, 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 November 28, 2022 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 \_\_\_ to \_\_\_, this \_\_\_ day of \_\_\_\_\_, 2022.

SIGNED by the Mayor on this \_\_\_ day of \_\_\_\_\_, 2022.

\_\_\_\_\_  
Bud Starker, Mayor

ATTEST:

\_\_\_\_\_  
Stephen Kirkpatrick, City Clerk

Approved as to Form

\_\_\_\_\_  
Gerald E. Dahl, City Attorney

First Publication: November 17, 2022

Second Publication:

Effective Date: \_\_\_\_\_

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