
DATE: JANUARY 21, 2020

PRESENTED BY: KATHLEEN KELLY, CITY ATTORNEY
MEREDYTH MUTH, CITY CLERK

SUMMARY:
By Ordinance No. 1776, Series 2019, adopted on July 23, 2019, the City Council referred to the City’s voters a TABOR ballot issue imposing an excise tax of up to ten percent (10%) on retail marijuana cultivation facilities beginning January 1, 2020, which tax was to be imposed only if the voters approved a companion question asking whether such cultivation facilities should be permitted within the City. Both measures were approved by the voters at the November 5, 2019 election.

Since the 2019 election, the City Attorney’s Office and the Finance Department have been working together to prepare for implementation of the excise tax. The Finance Department has identified some additional provisions from the City’s sale and use tax code that it desires be added to the administrative procedures for the excise tax, which address record keeping, the confidential nature of tax information, the City’s costs of collection, procedures for tax disputes, taxpayer appeals, and unlawful acts.

No retail marijuana cultivation facilities have opened for business since the approval of the ballot questions by the City’s voters at the 2019 election. Adoption of this ordinance at this time will allow the additional administrative procedures to take effect prior to any such businesses becoming subject to the excise tax.

Additionally, this ordinance removes section 5.11.210.A.5 which currently prohibits retail marijuana stores from selling more than a quarter of an ounce of marijuana or more than a quarter of an ounce equivalent of retail marijuana product during a single transaction to a nonresident of the State of Colorado. This change would align the City’s code with State law related to out of state residents and allow local stores to sell the same as stores in other municipalities. The City Council could remove this change if it would like to keep the more restrictive regulations for out of state residents.
FISCAL IMPACT:
None.

PROGRAM/SUB-PROGRAM IMPACT:
This ordinance creates regulations and administrative procedures for any new cultivation business and allows the Finance Department to provide controls to ensure the safeguarding of taxpayer information.

RECOMMENDATION:
Staff recommends approval of Ordinance No. 1789, Series 2020 on first reading and setting the public hearing for February 4, 2020.

ATTACHMENT(S):
1. Ordinance No. 1789, Series 2020
2. Ordinance No. 1776, Series 2019

STRATEGIC PLAN IMPACT:

| ☒ | Financial Stewardship & Asset Management | ☐ | Reliable Core Services |
| ☐ | Vibrant Economic Climate | ☐ | Quality Programs & Amenities |
| ☐ | Engaged Community | ☐ | Healthy Workforce |
| ☐ | Supportive Technology | ☐ | Collaborative Regional Partner |
ORDINANCE NO. 1789
SERIES 2020

AN ORDINANCE AMENDING CHAPTER 3.32 OF THE LOUISVILLE MUNICIPAL CODE CONCERNING ADMINISTRATION OF THE RETAIL MARIJUANA CULTIVATION FACILITY TAX AND AMENDING CHAPTER 5.11 OF THE LOUISVILLE MUNICIPAL CODE REGARDING RETAIL MARIJUANA SALES TO NONRESIDENTS OF THE STATE OF COLORADO

WHEREAS, the City of Louisville (the “City”), is a Colorado home rule municipal corporation duly organized and existing under laws of the State of Colorado and the City of Louisville Home Rule Charter (the “City Charter”); and

WHEREAS, the members of the City Council of the City (the “City Council”) have been duly elected and qualified; and

WHEREAS, Article X, Section 20 of the Colorado Constitution, also referred to as the Taxpayer’s Bill of Rights ("TABOR") requires voter approval for any new tax, any increase in any tax rate, the creation of any debt, and the spending of certain funds above limits established by TABOR; and

WHEREAS, pursuant to Article 12 and Section 4-8 of the City Charter, the City Council may authorize the imposition of new taxes by ordinance and upon approval of the registered electors of the City; and

WHEREAS, pursuant to Section 7-6 of the City Charter, the City Council adopted Ordinance No. 1776, Series 2019, which submitted to a vote of the registered electors of the City Ballot Issue No. 2D, Retail Marijuana Cultivation Facility Excise Tax, and which Ballot Issue was approved by the voters; and

WHEREAS, in addition to submitting the Ballot Issue to the City’s voters, Ordinance No. 1776 added a new Chapter 3.32 to the Louisville Municipal Code concerning the Retail Marijuana Cultivation Facility Tax; and

WHEREAS, the City’s finance department has identified certain provisions that would be helpful to the efficient and effective collection and administration of the tax, and provide better service to the City’s businesses and taxpayers subject to the excise tax; and

WHEREAS, such administrative provisions set forth herein are not intended, and shall not be construed, to extend or increase the application, rate, or amount of tax or constitute a tax policy change directly causing a net tax revenue gain or decrease from the retail marijuana cultivation facility excise tax approved by Ballot Issue No. 2D; and

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WHEREAS, House Bill 16-1261, adopted by the Colorado General Assembly and signed into law by the Governor on June 10, 2016, eliminated the quantity restriction contained in the state statutes for retail marijuana sales to nonresidents of the state of Colorado; and

WHEREAS, the City Council desires to eliminate the same restriction contained in Chapter 5.11 of the Louisville Municipal Code.

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

Section 1. Section 3.32.050 of the Louisville Municipal Code is hereby amended by the addition of a new subsection E to read as follows:

Sec. 3.32.050. Licensing; filing of returns; recordkeeping.

E. Tax information gained under the provisions of this Chapter 3.32 shall be kept confidential as set forth in Section 3.20.415 of this Code.

Section 2. Section 3.32.060 of the Louisville Municipal Code is hereby amended to read as follows (words to deleted struck; words to be added underlined):

Sec. 3.32.060. Books and records to be preserved.

A. Every retail marijuana cultivation facility, for a period of three (3) years, shall keep at each licensed place of business complete and accurate records for that place of business, including itemized invoices of all retail marijuana grown, held, shipped, or otherwise transported or sold to retail marijuana product manufacturing facilities, retail marijuana stores, or other retail marijuana cultivation facilities.

B. The records required by subsection A of this Section shall include the names and addresses of retail marijuana product manufacturing facilities, retail marijuana stores, or other retail marijuana cultivation facilities to which unprocessed retail marijuana is sold or transferred, the inventory of all unprocessed retail marijuana on hand, and other pertinent papers and documents relating to the sale or transfer of unprocessed retail marijuana.

C. A retail marijuana cultivation facility shall keep itemized invoices of all unprocessed marijuana transferred to retail marijuana stores owned or controlled by the owners of the retail marijuana cultivation facility.

D. If a retail marijuana cultivation facility does not provide files in an organized format and the auditors must go through the facility’s files, folders, boxes, or other documents or records, in any form, in order to obtain records for audit, or if the facility fails to provide information in a timely fashion, the City
shall be entitled to charge an hourly fee for time spent organizing, gathering, or in any way assembling the facility’s records for audit. Such fee shall be set by the City Manager or the Finance Director as the Manager’s designee, and shall be based on the actual labor costs incurred by the City for such time spent.

Section 3. Section 3.32.090 of the Louisville Municipal Code is hereby amended to read as follows (words to deleted stricken; words to be added underlined):

Sec. 3.32.090. Assessment and enforcement of tax liability; liens; dispute resolution; hearings; appeals.

A. The procedure for assessment of excise taxes under this Chapter shall be as set forth in Section 3.20.425 of this Code.

B. The excise tax imposed by this Chapter, together with all interest and penalties pertaining thereto, is a first and prior lien on tangible personal property in which the person responsible to collect and remit the tax has an ownership interest, subject only to valid mortgages or other liens of record at the time or and prior to the recording of a notice of lien as provided in Section 3.20.460 of this Code.

C. The provisions of Sections 3.20.400 (“Authority of Finance Director”), 3.20.455 (“Cost of collection”), 3.20.465 (“Foreclosure by distraint”), 3.20.470 (“Jeopardy assessment”), 3.20.475 (“Recovery by action at law”), 3.20.480 (Certification of delinquent tax to County”), and 3.20.485 (Other remedies; compromise”) of this Code govern the authority of the Finance Director to collect the taxes, penalties, and interest imposed by this Chapter and to impose the cost of collection of the same.

D. The provisions of 3.20.500 (“Tax disputes”), 3.20.510 (“Procedure for refund of disputed tax”), 3.20.520 (“Administrative hearings”), and 3.20.530 (“Time limitation for hearing requests”) of this Code govern disputes and hearings for the same that arise under this Chapter.

E. A taxpayer aggrieved by the final decision of the Finance Director after a hearing may have the same reviewed by the District Court. The procedure of review shall be in accordance with Rule 106 of the Colorado Rules of Civil Procedure. The petition or complaint for District Court review must be filed within 30 days from the date of the final decision of the Finance Director. Any party, including the City, may appeal the final order or decision of the Finance Director and, also, the decision of the District Court (or such other tribunal having jurisdiction), using all judicial, appellate, and extraordinary proceedings available.

Section 4. Chapter 3.32 of the Louisville Municipal Code is hereby amended by the
addition of a new Section 3.32.100 to read as follows:

Sec. 3.32.100. Unlawful acts.

It shall be unlawful for any retailer, consumer or any other person subject to this Chapter:

A. To fail to make any required return by the due date;

B. To make any false or fraudulent return or other filing under this chapter;

C. To make any false statements in any return or in any other filing permitted or required by this chapter;

D. To fail to make payment to the finance director by the due date of any taxes collected or due the City, or any interest or penalty due the City;

E. To evade the collection or payment of any taxes collected or due the city or the payment of interest or penalty due the City;

F. To fail to pay by the due date such tax, interest, penalty;

G. To aid or abet another in any attempt to evade payment of such tax, interest, or penalty;

H. To issue to the City a check in payment of any taxes collected or due the City or in payment of penalty or interest due the City, which check is dishonored by the drawee of the check. In any prosecution for a violation of this subsection, introduction of the check dishonored by the drawee, bearing notice of such dishonor from the drawee, shall constitute in evidence a prima facie showing that such check was issued by the drawer at a time when the drawer had on deposit with the drawee insufficient funds to allow the drawee to honor the check on presentment; or

I. To violate any other provision of this Chapter.


Section 6. If any portion of this ordinance is held to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this ordinance. The City Council hereby declares it would have passed and approved this ordinance and each part hereof irrespective of the fact that any one part be declared invalid.
Section 7. The repeal or modification of any provision of the Municipal Code of the City of Louisville by this ordinance shall not release, extinguish, alter, modify, or change in whole or in part any penalty, forfeiture, or liability, either civil or criminal, which shall have been incurred under such provision, and each provision shall be treated and held as still remaining in force for the purpose of sustaining any and all proper actions, suits, proceedings, and prosecutions for the enforcement of the penalty, forfeiture, or liability, as well as for the purpose of sustaining any judgment, decree, or order which can or may be rendered, entered, or made in such actions, suits, proceedings, or prosecutions.

Section 8. All other ordinances or portions thereof inconsistent or conflicting with this ordinance or any portion hereof are hereby repealed to the extent of such inconsistency or conflict.

INTRODUCED, READ, PASSED ON FIRST READING, AND ORDERED PUBLISHED this ____ day of ______________, 2020.

____________________________________
Ashley Stolzmann, Mayor

ATTEST:

____________________________________
Meredyth Muth, City Clerk

APPROVED AS TO FORM:

____________________________________
Kelly PC
City Attorney

PASSED AND ADOPTED ON SECOND AND FINAL READING, this ____ day of ______________, 2020.

____________________________________
Ashley Stolzmann, Mayor

ATTEST:

____________________________________
Meredyth Muth, City Clerk
AN ORDINANCE IMPOSING AN EXCISE TAX OF UP TO TEN PERCENT ON RETAIL MARIJUANA CULTIVATION FACILITIES BEGINNING JANUARY 1, 2020, TO BE IMPOSED ONLY IF THE REGISTERED ELECTORS OF THE CITY APPROVE A BALLOT QUESTION PERMITTING SUCH CULTIVATION FACILITIES WITHIN THE CITY, AND PROVIDING FOR THE SUBMISSION OF THE ORDINANCE TO A VOTE OF THE REGISTERED ELECTORS AT THE REGULAR ELECTION TO BE HELD NOVEMBER 5, 2019

WHEREAS, the City of Louisville (the "City"), is a Colorado home rule municipal corporation duly organized and existing under laws of the State of Colorado and the City of Louisville Home Rule Charter (the "City Charter"), and

WHEREAS, the members of the City Council of the City (the "City Council") have been duly elected and qualified, and

WHEREAS, Article X, Section 20 of the Colorado Constitution, also referred to as the Taxpayer’s Bill of Rights ("TABOR") requires voter approval for any new tax, any increase in any tax rate, the creation of any debt, and the spending of certain funds above limits established by TABOR, and

WHEREAS, pursuant to Article 12 and Section 4-8 of the City Charter, the City Council may authorize the imposition of new taxes by ordinance and upon approval of the registered electors of the City; and

WHEREAS, pursuant to Section 7-6 of the City Charter, the City Council may submit any measure to a vote of the registered electors of the City, without receipt of any petition, and

WHEREAS, the City will hold a regular election on November 5, 2019 as a coordinated election pursuant to the Uniform Election Code of 1992, as amended, and

WHEREAS, TABOR requires that the City submit ballot issues, as defined in TABOR, to the City’s registered electors on specified election days before action can be taken on such ballot issues, and

WHEREAS, November 5, 2019, is one of the election dates at which TABOR ballot issues may be submitted to the registered electors of the City pursuant to TABOR, and

WHEREAS, the City Council is of the opinion that it should refer to the voters at the November 5, 2019 election a TABOR ballot issue concerning the imposition of an excise tax on retail marijuana cultivation facilities to begin January 1, 2020, to be imposed only if retail
marijuana cultivation facilities are permitted within the City, with the net proceeds of the excise tax to be used for those municipal purposes as further stated in this ordinance.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LOUISVILLE, COLORADO

Section 1. A regular municipal election will be held in the City of Louisville, County of Boulder, State of Colorado on Tuesday, November 5, 2019, between the hours of 7:00 a.m. and 7:00 p.m. (the “Election”)

Section 2. Pursuant to the applicable provisions of the laws of the State of Colorado and the City Charter, the City Council hereby submits to the registered electors of the City at the Election the ballot issue specified in Section 3 of this ordinance.

Section 3. The following ballot issue, certified in substantially the form set forth below, is hereby referred to the registered electors of the City and shall appear on the ballot of the Election.

BALLOT ISSUE NO

RETAIL MARIJUANA CULTIVATION FACILITY EXCISE TAX

SHALL CITY OF LOUISVILLE TAXES BE INCREASED BY $200,000 IN 2020 (THE FIRST FULL FISCAL YEAR OF SUCH TAX INCREASE) AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER, BY IMPOSING, EFFECTIVE JANUARY 1, 2020, A NEW TAX ON THE FIRST SALE OR TRANSFER OF UNPROCESSED MARIJUANA BY A RETAIL MARIJUANA CULTIVATION FACILITY AT THE RATE OF FIVE PERCENT (5%) OF THE AVERAGE MARKET RATE, WHICH IS THE AVERAGE PRICE OF UNPROCESSED RETAIL MARIJUANA THAT IS SOLD OR TRANSFERRED FROM A RETAIL MARIJUANA CULTIVATION FACILITY, WITH THE TAX REVENUES BEING USED TO PAY OR REIMBURSE THE CITY FOR DIRECT AND INDIRECT COSTS INCURRED OR EXPENDED BY THE CITY FOR TRAINING, ENFORCEMENT, AND ADMINISTRATION OF ALL APPLICABLE MARIJUANA LAWS AND REGULATIONS, TO SUPPORT LOCAL DRUG AND ALCOHOL PROGRAMS AND FACILITIES, AND FOR OTHER GENERAL PURPOSES OF THE CITY, WITH THE RATE OF THE TAX BEING ALLOWED TO BE INCREASED OR DECREASED WITHOUT FURTHER VOTER APPROVAL SO LONG AS THE RATE OF TAXATION DOES NOT EXCEED TEN PERCENT (10%), IN ACCORDANCE WITH ANY ORDINANCES HEREAFTER APPROVED BY THE CITY COUNCIL OF THE CITY OF LOUISVILLE, PROVIDED THAT ANY SUCH TAX SHALL BE IMPOSED ONLY IF RETAIL MARIJUANA CULTIVATION FACILITIES ARE PERMITTED WITHIN THE CITY, AND SHALL THE CITY BE AUTHORIZED TO COLLECT AND SPEND SUCH REVENUE AS A
VOTER APPROVED REVENUE CHANGE UNDER ARTICLE X SECTION 20 OF THE COLORADO CONSTITUTION, AND SHALL ORDINANCE NO 1776, SERIES 2019, WHICH IMPOSES THE TAX, BE APPROVED?

YES 

NO 

Section 4. If a majority of the registered electors voting at the Election vote “yes” in response to the ballot issue specified in Section 3 of this ordinance, the issue shall be deemed to have passed and the Louisville Municipal Code shall be amended as set forth in Section 5 of this ordinance.

Section 5. Title 3 of the Louisville Municipal Code is hereby amended by a new Chapter 3.32 to read as follows

TITLE 3 — REVENUE AND FINANCE

Chapter 3.32 – Retail Marijuana Cultivation Facility Tax

Sec. 3.32.010. Legislative intent.

The City Council intends that an additional excise tax be imposed on the first sale or transfer of marijuana by a retail marijuana cultivation facility, as licensed by Section 5 11 030.A.4 of this Code. The purpose of this tax is to increase the revenue base for the City to pay or reimburse the City for direct and indirect costs incurred or expended by the City for training, enforcement, and administration of all applicable marijuana laws and regulations, to support local drug and alcohol programs and facilities, and for other general purposes of the City] Revenues from the tax shall be deposited in the general fund and shall be available to pay for the expenses as set forth in this Chapter

Sec. 3.32.020. Definitions.

As used in this Chapter, unless the context clearly demonstrates otherwise, words and phrases shall have the meanings as defined in Section 5 11 020 of this Code. In addition, the following words and phrases shall have the following meanings.

A. Average market rate means the amount determined by the State of Colorado Department of Revenue pursuant to C.R.S § 39-28 8-101(1), or such alternate amount as may be determined by the Finance Director as the average price of unprocessed retail marijuana that is sold or transferred from a retail marijuana cultivation facility to a retail marijuana products manufacturer, retail marijuana store or another retail marijuana cultivation facility.
B. Retail marijuana shall have the same meaning as defined in C.R.S § 39-28 8-101(7)

C. Sale means any exchange or barter, in any manner or by any means whatsoever, for consideration.

D. Transfer means to grant, convey, hand over, assign, sell, exchange, or barter, in any manner or by any means, with or without consideration, any unprocessed retail marijuana or retail marijuana product from one licensee to another or to a consumer. A transfer includes the movement of retail marijuana or retail marijuana product from one licensed premises to another, even if both premises are contiguous, and even if both premises are owned by a single entity or individual or group of individuals and also includes a virtual transfer that is reflected on the Marijuana Inventory Tracking Solution ("MITS") system, even if no physical movement of the retail marijuana occurs.

E. Unprocessed retail marijuana means all retail marijuana that is first transferred by a retail marijuana cultivation facility to a retail marijuana store or a retail marijuana products manufacturing facility, even though it may have gone through some processing, and even though it may be subject to further processing by another licensee.

Sec. 3.32.030. Imposition and rate of tax, vendor liable for tax.

A. In addition to any other tax imposed by law, there is levied and shall be paid and collected an excise tax of five percent (5%) on the average market rate of unprocessed retail marijuana that is first sold or transferred from a retail marijuana cultivation facility located within the City. The excise tax shall be levied and owed irrespective of where delivery takes place.

B. Each retail marijuana cultivation facility shall collect, remit, and pay the excise tax on the first sale or transfer of unprocessed retail marijuana.

Sec. 3.32.040. Taxes collected are held in trust.

All sums of money paid by a person as the additional excise tax imposed by this Chapter are public monies that are the property of the City. The person required to collect and remit the additional excise tax shall hold such monies in trust for the sole use and benefit of the City until paying them to the City.

Sec. 3.32.050 Licensing; filing of returns, recordkeeping.

A. Every person with a duty to collect the excise tax imposed by this Chapter shall obtain a license as set forth in Section 3.20.402 of this Code to...
collect the tax, report such taxes collected on forms prescribed by the Finance Director, remit such taxes to the City on or before the twentieth (20th) day of the month for the preceding month under report, and file such returns as provided in Section 3.20 406 of this Code. Any due date, payment date, or deadline for paying tax due, providing information, or taking other action that falls on a Saturday, Sunday, or legal holiday recognized by either the federal government or State of Colorado shall be extended to the first business day following such weekend or holiday.

B  Date of payment shall be evidenced by the postmark date if mailed or by the date the City receives confirmation that the funds have been received through ACH payment; otherwise, date of payment shall be evidenced by the date on the receipt issued by the City cashier. For good cause shown, and upon written request of the excise taxpayer, the Finance Director may extend the time for making returns and paying tax due. The request must be received by the Finance Director no later than two (2) days prior to the date the return is due. The Finance Director may also, upon advance written request of the excise taxpayer and in the Finance Director’s sole discretion, authorize the filing of returns and payment of taxes at such intervals as will better accommodate the convenience of the taxpayer. The Finance Director may grant such request if it is determined, in the Finance Director’s sole discretion, that the collection of the tax will not be jeopardized, that the realization of amounts owed will not be delayed, and that administrative hardship to the City will not be caused by reason of the granting of such request. Authorization for such alternate method of reporting may be revoked by the Finance Director if the taxpayer becomes delinquent or if the Finance Director otherwise determines in the Finance Director’s sole discretion that such alternative method will jeopardize collection of the tax, result in delay of amounts owed, or otherwise cause administrative hardship to the City. Immediately following notice of such revocation, the taxpayer shall file returns and pay tax as otherwise required by this Chapter.

C  The excise tax license issued pursuant to Section 3.20 402 of this Code shall be valid so long as the business remains in continuous operation and the business holds a valid optional premises cultivation license or retail marijuana cultivation facility license from the City. Such license may be revoked as provided in Section 3.20 402 and is subject to all other conditions and requirements of Section 3.20 402. Requirements with regard to acquisition, inception, and cessation of a marijuana cultivation facility shall be as set forth in Section 3.20 410 of this Code.

D  An excise taxpayer engaged in business at two or more locations within the City may file one return for all such locations, when accompanied by a supplemental schedule showing the gross sales of unprocessed marijuana at each location and the excise tax due for each location.
Sec. 3.32.060. Books and records to be preserved.

A. Every retail marijuana cultivation facility shall keep at each licensed place of business complete and accurate records for that place of business, including itemized invoices of all retail marijuana grown, held, shipped, or otherwise transported or sold to retail marijuana product manufacturing facilities, retail marijuana stores, or other retail marijuana cultivation facilities.

B. The records required by subsection A of this Section shall include the names and addresses of retail marijuana product manufacturing facilities, retail marijuana stores, or other retail marijuana cultivation facilities to which unprocessed retail marijuana is sold or transferred, the inventory of all unprocessed retail marijuana on hand, and other pertinent papers and documents relating to the sale or transfer of unprocessed retail marijuana.

C. A retail marijuana cultivation facility shall keep itemized invoices of all unprocessed marijuana transferred to retail marijuana stores owned or controlled by the owners of the retail marijuana cultivation facility.

Sec. 3.32.070. Interest and penalties for failure to file tax return or pay tax.

Penalties and interest for failure of a person to collect the excise tax imposed by this Chapter or to make a return and remit the correct amount of tax required by this Chapter and the procedures for enforcing such penalties shall be as set forth in Section 3.20.430 of this Code (“Penalties and interest for failure to file tax return or pay tax.”)

Sec. 3.32.080. Refunds.

Procedures for refunds for overpayment of excise taxes paid under this Chapter are as set forth in Section 3.20.420 of this Code.

Sec. 3.32.090. Assessment and enforcement of tax liability; liens.

A. The procedure for assessment of excise taxes under this Chapter shall be as set forth in Section 3.20.425 of this Code.

B. The excise tax imposed by this Chapter, together with all interest and penalties pertaining thereto, is a first and prior lien on tangible personal property in which the person responsible to collect and remit the tax has an ownership interest, subject only to valid mortgages or other liens of record at the time or and prior to the recording of a notice of lien as provided in Section 3.20.460 of this Code.
C. The provisions of Sections 3.20 400 ("Authority of Finance Director"), 3.20 465 ("Foreclosure by distraint"), 3.20 470 ("Jeopardy assessment"), 3.20 475 ("Recovery by action at law"), 3.20 480 (Certification of delinquent tax to County"), and 3.20 485 (Other remedies, compromise") govern the authority of the Finance Director to collect the taxes, penalties, and interest imposed by this Chapter

Section 6. City tax revenues are estimated to increase by up to $200,000 the first full fiscal year in which the excise tax provided for in this ordinance is in effect. However, the revenues from said sales and use tax may be collected and spent, regardless of whether said revenues, in any year after the first full year in which said sales and use tax is in effect, exceed the estimated dollar amount stated above, and without any other limitation or condition, and without limiting the collection or spending of any other revenues or funds by the City of Louisville, under Article X, Section 20 of the Colorado Constitution or any other law

Section 7. The provisions of this ordinance shall take effect, following passage and approval thereof as provided in Section 4, on January 1, 2020

Section 8. If any portion of this ordinance is held to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this ordinance. The City Council and the registered voters of the City hereby declare that they would have passed and approved this ordinance and each part hereof irrespective of the fact that any one part be declared invalid. The tax established by this measure is intended to be authorized under any lawful means of taxation.

Section 9. The repeal or modification of any provision of the Municipal Code of the City of Louisville by this ordinance shall not release, extinguish, alter, modify, or change in whole or in part any penalty, forfeiture, or liability, either civil or criminal, which shall have been incurred under such provision, and each provision shall be treated and held as still remaining in force for the purpose of sustaining any and all proper actions, suits, proceedings, and prosecutions for the enforcement of the penalty, forfeiture, or liability, as well as for the purpose of sustaining any judgment, decree, or order which can or may be rendered, entered, or made in such actions, suits, proceedings, or prosecutions.

Section 10. Pursuant to Article XX of the Colorado Constitution and the City Charter, all state statutes that might otherwise apply in connection with the provisions of this ordinance (including, without limitation C.R.S § 31-11-111) are hereby superseded to the extent of any inconsistencies or conflicts between the provisions of this ordinance and such statutes. Any such inconsistency or conflict is intended by the City Council and shall be deemed made pursuant to the authority of Article XX of the Colorado Constitution and the City Charter

Section 11. All other ordinances or portions thereof inconsistent or conflicting with this ordinance or any portion hereof are hereby repealed to the extent of such inconsistency or conflict.

INTRODUCED, READ, PASSED ON FIRST READING, AND ORDERED PUBLISHED this 9th day of July, 2019

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