

ORDINANCE NO. 846

**AN ORDINANCE AMENDING THE DACONO MUNICIPAL CODE TO
ADD PENALTIES FOR LATE PAYMENT OF THE CITY'S LODGING
EXCISE TAX**

WHEREAS, by Ordinance No. 808 adopted on July 11, 2016, the City Council referred to the registered electors of the City a ballot issue concerning imposition of a three percent (3%) excise tax on the leasing or renting of any hotel room, motel room or other public lodging located in the City for a period of less than thirty (30) days ("Lodging Tax"), which ballot issue was approved by a majority of the registered electors at the City's regular election held on November 8, 2016; and

WHEREAS, by Ordinance No. 839, adopted November 27, 2017, the City Council set forth the administrative framework for collecting such Lodging Tax in Title 4, Article 6 of the Dacono Municipal Code ("Code"); and

WHEREAS, the City Council by this Ordinance desires to amend the Code to set forth penalties for late payments of the Lodging Tax.

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

Section 1. Section 4-190 of the Dacono Municipal Code is hereby amended to read as follows (words added are underlined, words deleted are ~~stricken through~~):

Sec. 4-190 Licensing, and reporting procedure, penalties, hearings and appeals.

(a) Every person with a duty to collect the tax set forth in this Article shall obtain a City business license in accordance with the requirements of Chapter 6 of this Code, and shall report such taxes collected on forms prescribed by the City and remit said taxes to the City on or before the same date that sales taxes are required to be submitted to the City. If sales taxes are required to be reported and paid on a monthly basis, the lodging tax shall be paid to the City on a monthly basis. If sales taxes are required to be paid on a quarterly or annual basis, the lodging tax shall be paid to the City on that same basis.

(b) The tax, if not paid on the 20th day of the month for the preceding month or months under report, as provided for herein, shall become delinquent on the 21st day of that month, on which day of delinquency there shall be added to the sum of taxes owed a penalty of ten percent (10%) of the amount of taxes owed or the sum of ten dollars (\$10.00), whichever is greater; provided, however, that if any part of the delinquency is due to fraud with the intent to evade the tax, then there shall be added to the sum of taxes owed, in lieu of the penalty described

above, a penalty of one hundred percent (100%) of the amount of taxes owed.

(c) In addition to the penalties imposed under subsection (b) of this section, ~~Interest~~ interest shall accrue on all delinquent taxes from the day of the delinquency until paid or collected at the rate of one and one-half percent (1.5%) per month.

(d) In all cases, the whole amount of the unpaid tax, together with all penalties and interest, shall become due and payable ten (10) days after written notice and demand by the City Clerk.

(e) Requests for hearings and any appeal of the hearing determination shall be governed by those provisions set forth in Article 1 of this Chapter, Sections 4-41 and 4-42.

Section 2. If any article, section, paragraph, sentence, clause, or phrase of this ordinance is held to be unconstitutional or invalid for any reason, such decision shall not affect the validity or constitutionality of the remaining portions of this ordinance. The City Council hereby declares that it would have passed this ordinance and each part or parts hereof irrespective of the fact that any one part or parts be declared unconstitutional or invalid.

Section 3. 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, ADOPTED ON FIRST READING, AND ORDERED PUBLISHED BY TITLE AND POSTED IN FULL this 9th day of April, 2018.

PUBLIC HEARING AND SECOND READING WILL BE THE 23rd day of April, 2018, AT 6:00 P.M. AT DACONO CITY HALL, 512 CHERRY STREET, DACONO, CO.

READ, ADOPTED ON SECOND READING, APPROVED, SIGNED, AND ORDERED PUBLISHED BY TITLE this 23rd day of April, 2018.

CITY OF DACONO, COLORADO



Joe Baker, Mayor

ATTEST:



Valerie Taylor, City Clerk

Summary of Ordinance No. 846, **“AN ORDINANCE AMENDING THE DACONO MUNICIPAL CODE TO ADD PENALTIES FOR LATE PAYMENT OF THE CITY’S LODGING EXCISE TAX”** Provides for penalties for late payments of the City’s lodging excise tax.