

**ORDINANCE NO. 776**

**AN ORDINANCE CONCERNING SUSPENSION OR REVOCATION OF  
BUSINESS LICENSE FOR FAILURE TO TIMELY REMIT OR FILE  
RETURNS FOR SALES OR ADMISSIONS TAXES.**

**WHEREAS**, pursuant to C.R.S. § 31-15-501 and Chapter 6 of the Dacono Municipal Code, the City licenses and regulates businesses operating within the City; and

**WHEREAS**, Chapter 4, Article 2 of the Dacono Municipal Code imposes a sales tax on the sale of tangible personal property at retail, or the furnishing of services, upon every retailer in the City and requires retailers to collect such sales tax and remit the same to the state Department of Revenue for disbursement to the City; and

**WHEREAS**, Chapter 4, Article 3 of the Dacono Municipal Code imposes an admissions tax on any place or event in the City that is open to the public and requires the owner or operator of such a facility to collect the tax and remit it to the City; and

**WHEREAS**, the City Council has considered the impact on the City and its residents of businesses that fail to timely collect and remit sales and admissions taxes, as required by law; and

**WHEREAS**, the City Council finds, determines and declares that requiring each business and occupation that is required to collect sales and admissions taxes to timely file returns and remit the taxes collected as a condition of its business license is a reasonable, proper and nondiscriminatory measure to ensure the ongoing financial vitality of the City and is necessary for a just and proper regulation of such businesses and occupations.

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

**Section 1.** Section 6-11(a) of the Dacono Municipal Code is hereby amended to read as follows (words to be deleted ~~stricken through~~; words to be added underlined):

**Sec. 6-11. Suspension, revocation and nonrenewal.**

(a) Except as otherwise provided, the ~~City Council~~ Clerk may, upon seven (7) days' written notice to a licensee stating the contemplated action and in general the grounds therefor, and after a reasonable opportunity to be heard, suspend, revoke or deny renewal of any license issued by the City pursuant to this article, if ~~it~~ he or she finds:

(1) The licensee has failed to pay the annual license fee;

(2) The licensee has failed to collect the full amount of sales taxes due, has failed to remit the full amount of sales collected when due, or has failed to file a sales tax return when due;

(3) The licensee has failed to collect the full amount of admissions taxes due, has failed to remit the full amount of admissions taxes collected when due, or has failed to file an admissions tax return when due;

(~~2~~ 4) The licensee has failed to file any reports or furnish any other information that may be required by the provisions relating to the specific license;

(~~3~~ 5) The licensee has allowed the violation of, or has violated any terms of the provisions pertaining to the license or any regulation or order lawfully made relating thereto; or

(4 ~~6~~) any fact or conditions exists which, if it had existed or had been known to exist at the time of the application for such license, would have warranted the refusal of the issuance of such license; or

(~~5~~ 7) The doing or omitting by the licensee of any act, or permitting by the licensee of any condition to exist in connection with any trade, profession, business, occupation or privilege for which a license is granted under the provisions of this code or upon any premises or facilities used in connection therewith, which act, omission or condition is:

- a. Contrary to the health, safety or welfare of the public;
- b. Unlawful, irregular or fraudulent in nature;
- c. Unauthorized or beyond the scope of the license granted;
- d. Prohibited by the provisions of this chapter or any duly established rule or regulation of the City applicable to the trade, profession, business, occupation or privilege for which the license has been granted;
- e. In violation of this Code or Charter; or

f. In violation of any law, rule or regulation of the City, the county, the state or the federal government.

**Section 2.** If any 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.


**Section 4.** Each person duly licensed on the effective date of this ordinance shall be deemed licensed hereunder for the balance of the current license year.

**INTRODUCED, READ, ADOPTED ON FIRST READING, AND ORDERED PUBLISHED AND POSTED BY TITLE this 8<sup>th</sup> day of July, 2013.**


**PUBLIC HEARING AND SECOND READING WILL BE THE 22<sup>nd</sup> day of July, 2013, 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 22<sup>nd</sup> day of July, 2013.**

CITY OF DACONO, COLORADO

  
\_\_\_\_\_  
Charles Sigman, Mayor

ATTEST:

  
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Valerie Taylor, City Clerk

Summary of Ordinance No. 776, **“AN ORDINANCE CONCERNING SUSPENSION OR REVOCATION OF BUSINESS LICENSE FOR FAILURE TO TIMELY REMIT OR FILE RETURNS FOR SALES OR ADMISSIONS TAXES.”** Provides for suspension or revocation of the City business license when a business fails to timely remit or file returns for sales or admissions taxes.