

ORDINANCE NO. 136, 2025
OF THE COUNCIL OF THE CITY OF FORT COLLINS
AMENDING ARTICLE III OF CHAPTER 3 OF THE CODE OF FORT COLLINS
RELATING TO LIQUOR OCCUPATION TAX

A. Businesses that sell at retail any fermented malt beverage, malt, special malt, vinous, or spirituous liquors within the City of Fort Collins are required to pay an annual occupation tax (the “Liquor Occupation Tax”).

B. Provisions of the City Code relating to the Liquor Occupation Tax are currently found in Article III of Chapter 3 of the City Code, as amended.

D. City staff reviewed Section 3-76 of the Code, in which the Liquor Occupation Tax is imposed, and recommended a Code amendment to specify that the 18 percent interest rate accrues annually, rather than monthly.

F. City Council hereby finds that amending the Liquor Occupation Tax as proposed in this Ordinance is in the best interests of the City and its taxpayers and promotes the health, safety and welfare of the community by providing for the accurate and efficient imposition, collection, and enforcement of the City’s taxes.

In light of the foregoing recitals, which the Council hereby makes and adopts as determinations and findings, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF FORT COLLINS that Subsection (d) of Section 3-76 of the Code of the City of Fort Collins is hereby amended to read as follows:

Sec. 3-76. Occupation tax.

. . .

(d) If any person fails to pay the tax when due, there shall be added to the amount owing a penalty equal to the sum of fifteen dollars (\$15.) or ten (10) percent thereof, whichever is greater, and interest on such delinquent taxes at the rate imposed by § 25-188 plus one-half (0.5) percent per month from the date the tax was due, not exceeding eighteen (18) percent **annual interest** in the aggregate.

. . .

Introduced, considered favorably on first reading on August 19, 2025, and approved on second reading for final passage on September 2, 2025.

Mayor

ATTEST:

City Clerk

Effective Date: September 12, 2025
Approving Attorney: Dianne Criswell

Exhibit: None