

**CITY OF GREELEY, COLORADO  
ORDINANCE NO 36, 2022**

**AN ORDINANCE AMENDING TITLE 6, CHAPTER 1, ARTICLE III OF THE GREELEY MUNICIPAL  
CODE RELATING TO RETAIL SALES AND USE TAX**

WHEREAS, the City of Greeley, Colorado, (the "City"), is a home rule municipality, organized and existing under Article XX, Section 6 of the Colorado Constitution; 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 City has adopted and enacted a Retail Sales and Use Tax Code (the "Code"), under which City sales and use tax is levied; and

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

WHEREAS, the City 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 GREELEY, COLORADO:

Section 1. Section 6-118 and Section 6-163 of the Code is hereby enacted as shown in Appendix A.

Section 2. This ordinance shall become effective five (5) days following its final publication, as provided in Section 3-16 of the Greeley City Charter.

**PASSED AND ADOPTED, SIGNED AND APPROVED, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2022.**

**ATTEST:**

**THE CITY OF GREELEY, COLORADO**

\_\_\_\_\_  
**City Clerk**

\_\_\_\_\_  
**Mayor**

## APPENDIX A

Section 1. Section 6-118 shall be added to Division 2, Sales Tax, of Article III, Taxation, of Chapter 1, Retail Sales and Use Tax, of Title 6, Revenue and Finance, as follows:

Sec. 6-118 – Exemption for retail delivery and carryout bag fees.

The following fees imposed by the State of Colorado shall be exempt from taxation under this chapter:

- (1) The retail delivery fee consisting of the community access retail delivery fee imposed in C.R.S. § 24-38.5-303(7), the clean fleet retail delivery fee imposed in C.R.S. § 25-7.5-103(8), the clean transit retail delivery fee imposed in C.R.S. § 43-4-1203(7), the retail delivery fee imposed in C.R.S. § 43-4-218(3), the bridge and tunnel retail delivery fee imposed in C.R.S. § 43-4-805 (5)(g.7), and the air pollution mitigation retail delivery fee imposed in C.R.S. § 43-4-1303(8), as such sections existed on June 17, 2021.
- (2) The carryout bag fee imposed in C.R.S. § 25-17-505, as such section existed on July 6, 2021.

Section 2. Section 6-163 shall be added to Division 3, Use Tax, of Article III, Taxation, of Chapter 1, Retail Sales and Use Tax, of Title 6, Revenue and Finance, as follows:

Sec. 6-163 – Exemption for retail delivery and carryout bag fees.

The following fees imposed by the State of Colorado shall be exempt from taxation under this chapter:

- (1) The retail delivery fee consisting of the community access retail delivery fee imposed in C.R.S. § 24-38.5-303(7), the clean fleet retail delivery fee imposed in C.R.S. § 25-7.5-103(8), the clean transit retail delivery fee imposed in C.R.S. § 43-4-1203(7), the retail delivery fee imposed in C.R.S. § 43-4-218(3), the bridge and tunnel retail delivery fee imposed in C.R.S. § 43-4-805 (5)(g.7), and the air pollution mitigation retail delivery fee imposed in C.R.S. § 43-4-1303(8), as such sections existed on June 17, 2021.
- (2) The carryout bag fee imposed in C.R.S. § 25-17-505, as such section existed on July 6, 2021.