

CITY OF GREELEY, COLORADO
RESOLUTION NO. 19, 2023

A RESOLUTION OF THE CITY OF GREELEY CITY COUNCIL AUTHORIZING THE CITY TO ENTER INTO AN INTERGOVERNMENTAL AGREEMENT WITH THE STATE OF COLORADO DEPARTMENT OF REVENUE FOR THE COLLECTION OF SALES AND USE TAX FROM REMOTE TAXPAYERS.

WHEREAS, in accordance with C.R.S. § 29-1-203, governments may cooperate or contract with one another to provide any function, service, or facility lawfully authorized to each of the cooperating or contracting units;

WHEREAS, In 2019, the State of Colorado Department of Revenue (DOR) and the Governor's Office of Information Technology (OIT) collaborated to deliver a Sales & Use Tax System (SUTS) that could be a single web portal where businesses could both look up sales and use tax information and file and remit to all jurisdictions at once; and

WHEREAS, Current sale tax collections are remitted directly to the City of Greeley (City). By participating in SUTS, the City opens the possibility for remote sellers & marketplace facilitators to remit tax returns in one online location. SUTS participation also allows the City to reduce the monetary and clerical burden taxpayers may experience while adhering to Colorado's taxability matrix; and

WHEREAS, City Council has determined that maintaining the local collection of sales and use taxes for the City is important to insure the continued financial strength of the City; and

WHEREAS, City Council acknowledges that the retail business community desires better uniformity and simplicity when operating in multiple cities; and

WHEREAS, both parties desire to enter into an Intergovernmental Agreement ("IGA") for the collection of sales and use tax through the SUTS system for the benefit of the City; and

WHEREAS, it is in the best interests of the citizens of the City of Greeley to enter into this IGA, which will result in increased sales tax revenue for the City and uniformity and simplicity for taxpayers operating in multiple jurisdictions.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF GREELEY, COLORADO:

Section 1. The City Council hereby authorizes the City of Greeley to execute the IGA, a copy of which is attached hereto and incorporated herein as Exhibit A.

Section 2. The City of Greeley staff is hereby authorized to make changes and modifications to the IGA, so long as the substance of the IGA remains unchanged.

Section 3. This Resolution shall become effective immediately upon its passage, as provided by the Greeley Charter.

PASSED AND ADOPTED, SIGNED AND APPROVED ON THIS ____ DAY OF JUNE, 2023.

ATTEST:

**THE CITY OF GREELEY,
COLORADO**

**By: _____
City Clerk**

**By: _____
Mayor**

EXHIBIT A
RESOLUTION _____
CITY OF GREELEY, COLORADO