## TOWN OF MEAD, COLORADO ORDINANCE NO. 1054

AN ORDINANCE OF THE TOWN OF MEAD, COLORADO, AMENDING SECTIONS 6-1-40, 6-1-110, AND 6-1-140 OF THE *MEAD MUNICIPAL CODE* CONCERNING BUSINESS LICENSE FEES AND EXEMPTIONS FROM THE BUSINESS LICENSE REQUIREMENT

**WHEREAS,** the Board of Trustees of the Town of Mead (the "<u>Board</u>") has adopted Article I of Chapter 6 of the Mead Municipal Code (the "<u>Code</u>"), which Article requires persons, firms, partnerships, and corporations engaged in the operation or conduct of any business or establishment in the Town or doing business or engaged in activity for profit in the Town to pay a business license fee to, and obtain an annual business license from, the Town; and

**WHEREAS**, the Town imposes a business license fee to cover the reasonable costs and expenses incurred by the Town in administering the business license regulations set forth in Chapter 6 of the Code, which costs in large part include the administrative cost of processing business license applications; and

**WHEREAS,** the administrative costs incurred by the Town in processing business license applications are generally the same regardless of when an application is submitted and regardless of whether an application is withdrawn, denied, or revoked; and

**WHEREAS**, the Colorado General Assembly enacted Senate Bill 22-032 which, as a matter of statewide concern, prohibits local taxing jurisdictions from requiring retailers to apply separately for a local license to make retail sales in such jurisdictions if such retailers have a state standard retail license and either do not have physical presence or have only incidental physical presence within the local taxing jurisdiction, effective July 1, 2023, as set forth in C.R.S. Section 39-26-802.9; and

**WHEREAS**, the Board has determined that amending Article I of Chapter 6 as set forth in this ordinance is in the best interests of the health, safety, and welfare of the public and complies with Senate Bill 22-032.

**NOW THEREFORE, BE IT ORDAINED** by the Board of Trustees of the Town of Mead, Weld County, Colorado, that:

- **Section 1.** The recitals set forth above are hereby incorporated by reference and are adopted as findings and determinations by the Board.
- **Section 2.** Section 6-1-40 of the Code, titled "License fee," is hereby amended as follows, with bold, strikethrough text showing deletions:

## Sec. 6-1-40. - License fee.

There shall be imposed an annual license fee set by resolution of the Board of Trustees for each license issued.

License fees for a partial year shall be prorated in monthly increments to December 31. Administrative penalties set by resolution of the Board of Trustees for each month or portion thereof, will be added to the license fee for failure to renew an existing license or for operating a business without a license.

**Section 3.** Section 6-1-110 of the Code, titled "Exemptions," is hereby amended as follows, with bold, underlined text showing additions:

## Sec. 6-1-110. Exemptions.

- (a) The licenses herein required shall not apply to newspaper carriers, persons or businesses under contract with the town, volunteer charitable and nonprofit businesses or benefits, suppliers of products for resale by a licensed person, or door-to-door or telephone solicitation sales and services which do not provide the livelihood of the person so engaged, or when annual gross receipts do not exceed three thousand dollars (\$3,000.00).
- (b) The license herein required shall not apply to any person, firm, partnership or corporation engaging in the operation or conduct of any business in the town, or in doing business or engaging in activity for profit in the town at a community event sponsored by the town or a nonprofit organization. The town, or the nonprofit organization, acting as the vendor/event coordinator, shall obtain a single or multiple events sales tax license from the Department of Revenue for the community event and remit all taxes collected by the vendors who do not have a license for the event and for vendors who have a license for the event but elect to have the event coordinator remit the tax to the Department of Revenue. The event coordinator is required to provide the Department of Revenue with a list of the names and addresses of the vendors at the event. The event coordinator must also provide the license numbers of all vendors who have obtained their own license for the event and are remitting the tax to the state themselves.
- (c) The license herein required shall not apply to a retailer that has a State Standard Retail License and either does not have Physical Presence within the Town or has only Incidental Physical Presence within the Town. The capitalized terms used in this subsection (c) shall have the meanings ascribed to them in Section 39-26-802.9, C.R.S., as the same may be modified or recodified from time to time.
- **Section 4.** Section 6-1-140 of the Code, titled "Return of fees," is deleted in its entirety and replaced with the following:

## Sec. 6-1-140. Fee Nonrefundable.

No part of the license fee shall be refundable to a licensee or applicant for a license for any reason.

**Section 5. Ratification of actions in accordance with Senate Bill 22-032.** All actions heretofore taken by the Town in accordance with Senate Bill 22-032, including waiving the Town's annual business license requirement for retailers afforded relief under said bill, are hereby ratified, authorized, approved, and confirmed in all respects.

- **Section 6. Effective Date.** This ordinance shall be published and become effective as provided by law.
- **Section 7. Remaining provisions.** Except as specifically amended hereby, all other provisions of the Code shall continue in full force and effect.
- **Section 8. Codification Amendments.** The codifier of the Code is hereby authorized to make such numerical, technical, and formatting changes as may be necessary to incorporate the provisions of this ordinance within the Code.
- **Section 9. Severability.** If any part, section, subsection, sentence, clause, or phrase of this ordinance is for any reason held to be invalid, such invalidity shall not affect the validity of the remaining sections of the ordinance. The Board hereby declares that it would have passed the ordinance including each part, section, subsection, sentence, clause, or phrase thereof, irrespective of the fact that one or more part, section, subsection, sentence, clause, or phrase is declared invalid.
- **Section 10. Repealer.** All ordinances or resolutions, or parts thereof, in conflict with this ordinance are hereby repealed, provided that such repealer shall not repeal the repealer clauses of such ordinance nor revive any ordinance thereby.
- **Section 11. Certification.** The Town Clerk shall certify to the passage of this ordinance and make not less than one copy of the adopted Code available for inspection by the public during regular business hours.

INTRODUCED, READ, PASSED, AND ADOPTED THIS 24<sup>TH</sup> DAY OF JUNE, 2024.

ATTEST:	TOWN OF MEAD:	
By:	By:	
Mary E. Strutt, MMC, Town Clerk	Colleen G. Whitlow, Mayor	

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