

1 BY AUTHORITY

2 ORDINANCE NO. 615

COUNCIL BILL NO. 599

3 SERIES OF 2009

COMMITTEE OF REFERENCE:

4 Finance

5 **A BILL**

6 **For an ordinance to amend Chapter 32 to update retail license fees and to**  
7 **add occupational privilege tax registration fees.**

8 **WHEREAS**, the Department of Finance has a combined application for retail license and the  
9 occupational privilege registration;

10 **WHEREAS**, the Department of Finance has performed a study of its fees for processing of these  
11 applications and administration of the related taxes;

12 **WHEREAS**, the Department of Finance study has determined that the cost to the Department of  
13 Finance for administering the sales, use, lodger's taxes covered by the retail license and  
14 occupational privilege taxes totals on a biennial basis \$2,854,962.00;

15 **WHEREAS**, the current fees adopted in 1993 currently cover only 10% to 15% of the  
16 administration expense; and

17 **WHEREAS**, the increases contained in this ordinance will raise the fees collected on a biennial  
18 basis to approximately \$2,277,500.00 and therefore defray a greater percentage of the  
19 administration costs for the Department of Finance.

20 **NOW THEREFORE, BE IT ENACTED BY THE COUNCIL OF THE CITY AND COUNTY OF**  
21 **DENVER:**

22 **Section 1.** That Chapter 32-107(1), "Retail sales", of the Revised Municipal Code is hereby  
23 amended by adding the language underlined and deleting the language stricken as follows:

24 **Sec. 32-107. Retail sales license and occupational tax registration.**

25 (1) (a) Every employer within the city, as well as every employer situated outside of the city  
26 who engages in business within the city and every person engaged in any business, trade,  
27 occupation, profession or calling of any kind having a fixed or transitory situs within the city, for  
28 any period of time in a calendar month within the city shall file an occupational tax registration  
29 with the department of finance.

30 (b) A retail sales license and occupational tax registration shall, unless sooner revoked, be in  
31 effect until the thirty-first day of December of odd-numbered years following or during the year in  
32 which it is issued. An applicant may file for either the license or for the registration or for both the  
33 license and the registration, applicable to the applicant's business.

34 (b) (c) It is the duty of each licensee and each registrant on or before January first of even-  
35 numbered years following the year in which his the license or registration is issued or renewed to  
36 obtain a renewal thereof if the licensee remains in retail business or liable to account as a retailer  
37 for the tax provided in either the city retail sales tax article, the city lodger's tax article, or the city  
38 use tax article or if the registrant remains in business or liable to account for the tax as provided  
39

1 in either the city employee occupational privilege tax article or in the business occupational  
2 privilege tax article.

3 (e) (d) For each license issued, a fee of ~~twenty dollars (\$20.00)~~ fifty dollars (\$50.00) shall be  
4 paid, which fee shall accompany the application. A further fee of ~~twenty dollars (\$20.00)~~ fifty  
5 dollars (\$50.00) shall be paid for each two-year period beginning in even-numbered years for  
6 which such license is renewed. Notwithstanding the provisions of section 32-6 of this Code,  
7 payment of a fee for such a license issued after June thirtieth of even-numbered years shall be  
8 prorated in decrements of ~~five dollars (\$5.00)~~ twelve dollars and fifty cents (\$12.50) for each  
9 succeeding six-month period following June thirtieth of the even-numbered year as set forth in  
10 the following table:

11 TABLE INSET:

Dates of Application for License			
January 1- June 30 of Even- Numbered Years	July 1-December 31 of Even-Numbered Years	January 1-June 30 of Odd-Numbered Years	July 1-December 31 of Odd-Numbered Years
<del>\$20.00</del> -50.00	<del>\$15.00</del> <u>37.50</u>	<del>\$10.00</del> <u>25.00</u>	<del>\$ 5.00</del> <u>12.50</u>

13 All licenses shall be renewed on a biennial basis, effective January 1, 1994.

14  
15 (e) For each occupational tax registration, unless otherwise exempted by this article, a fee of  
16 fifty dollars (\$50.00) shall be paid, which fee shall accompany the registration. A further fee of  
17 fifty dollars (\$50.00) shall be paid for each two-year period beginning in even-numbered years for  
18 which such registration is renewed. An occupational tax registrant is exempt from paying the  
19 registration fee only, if in the twelve month period prior to the registration year the registrant  
20 owed less than thirty dollars (\$30.00) in combined employee occupational privilege tax and  
21 business occupational privilege tax. All registrations shall be renewed on a biennial basis,  
22 effective January 1, 2010, though a uniform extension may be granted to all registrants by the  
23 manager of finance for the initial year only.

24  
25 COMMITTEE APPROVAL: October 7, 2009

26 MAYOR-COUNCIL DATE: October 13, 2009

27 PASSED BY THE COUNCIL October 26 2009

28 James Roberts - PRESIDENT  
29 APPROVED: Bill Habel - MAYOR October 27, 2009

30 ATTEST: Stephanie O'Malley - CLERK AND RECORDER,  
31 EX-OFFICIO CLERK OF THE  
32 CITY AND COUNTY OF DENVER

33 NOTICE PUBLISHED IN THE DAILY JOURNAL Oct. 23, 2009; Oct 30, 2009

34 PREPARED BY: Laurie Heydman - ASSISTANT CITY ATTORNEY - October 15, 2009

35 Pursuant to section 13-12, D.R.M.C., this proposed ordinance has been reviewed by the office of the  
36 City Attorney. We find no irregularity as to form, and have no legal objection to the proposed  
37 ordinance. The proposed ordinance IS NOT submitted to the City Council for approval pursuant to  
38 §3.2.6 of the Charter.

39 David R. Fine, City Attorney, BY: David R. Fine Asst. City Attorney - 14 Oct 2009