

1 BY AUTHORITY

2 ORDINANCE NO. _____
3 SERIES OF 2022

COUNCIL BILL NO. 22-0577
COMMITTEE OF REFERENCE:
4 Finance and Governance

5
6 A BILL

7 **For an ordinance exempting diapers and incontinence products from the**
8 **collection of sales and use tax in the City and County of Denver.**
9

10 **BE IT ENACTED BY THE COUNCIL OF THE CITY AND COUNTY OF DENVER:**

11 **Section 1.** That section 53-53, D.R.M.C., shall be amended by adding the language
12 underlined, to read as follows:

13 **Sec. 53-53. - Definitions.**

14 (a) The following words and phrases shall have the meanings given to them in this section,
15 unless the context clearly requires a different meaning.

16 (14.5) "Incontinence products and diapers" means absorbent cloth or disposable products worn
17 by humans who are incapable of, or have difficulty, controlling their bladder or bowel movements.

18 **Section 2.** That section 53-55, D.R.M.C., shall be amended by adding the language
19 underlined, to read as follows:

20 **Sec. 53-55. - Exemptions.**

21 (a) There shall be exempt from taxation under the provisions of this article the following:

22 (21) All sales of incontinence products and diapers.

23 **Section 3.** That section 53-103, D.R.M.C., shall be amended by adding the language
24 underlined, to read as follows:

25 **Sec. 53-103. - Definitions.**

26 (a) The following words and phrases shall have the meanings given to them in this section,
27 unless the context clearly requires a different meaning.

28 (15.5) "Incontinence products and diapers" means absorbent cloth or disposable products worn
29 by humans who are incapable of, or have difficulty, controlling their bladder or bowel movements.

30 **Section 4.** That section 53-105, D.R.M.C., shall be amended by adding the language
31 underlined, to read as follows:

32 **Sec. 53-105. – Exemptions.**

33 (a) There shall be exempt from taxation under the provisions of this article the following:

34 (24) All purchases or sales of incontinence products and diapers.

1 **Section 5.** This bill shall take effect October 1, 2022.
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3 COMMITTEE APPROVAL DATE: May 31, 2022 by Consent

4 MAYOR-COUNCIL DATE: June 7, 2022

5 PASSED BY THE COUNCIL June 27, 2022

6 _____ *David Palmer* _____ - PRESIDENT

7 APPROVED: _____ - MAYOR *J. Bral* _____ Jun 28, 2022

8 ATTEST: _____ - CLERK AND RECORDER,
9 EX-OFFICIO CLERK OF THE
10 CITY AND COUNTY OF DENVER
11

12 NOTICE PUBLISHED IN THE DAILY JOURNAL _____; _____

13
14 PREPARED BY: Jonathan Griffin; Assistant City Attorney DATE: May 6, 2022
15

16 Pursuant to section 13-9, D.R.M.C., this proposed ordinance has been reviewed by the office of the
17 City Attorney. We find no irregularity as to form and have no legal objection to the proposed
18 ordinance. The proposed ordinance is not submitted to the City Council for approval pursuant to §
19 3.2.6 of the Charter.
20

21 Kristin M. Bronson
22 City Attorney
23

24 BY: *Jonathan Griffin* _____, Attorney City Attorney DATE: Jun 9, 2022