

CITY OF WOODLAND PARK, COLORADO

ORDINANCE NO. 1076, SERIES 2007

AN ORDINANCE AUTHORIZING RETAILERS TO USE A SALES AND USE TAX ADDRESS LOCATOR ELECTRONIC DATABASE CERTIFIED BY THE COLORADO DEPARTMENT OF REVENUE, AND HOLDING THE RETAILER USING SUCH ADDRESS LOCATOR HARMLESS.

WHEREAS, the City Council pursuant to Ordinance 605, Series 1994, has established the Tax Administration Code that applies to the administration, enforcement, and collection of sales and use taxes by the city essential to home-rule and self-government; and

WHEREAS, the City Council wishes to participate in the State of Colorado's multi-year tax simplification effort involving the Colorado Municipal League, the business community, and the CML Sales Tax Committee; and

WHEREAS, the City Council of the City of Woodland Park finds it to be in the best interest of the city and business community to subscribe to the Colorado Department of Revenue Certified Address Locator Electronic Database.

NOW, THEREFORE, THIS ORDINANCE:

THE CITY OF WOODLAND PARK, COLORADO, ORDAINS

That an Ordinance entitled "AN ORDINANCE AUTHORIZING RETAILERS TO USE A SALES AND USE TAX ADDRESS LOCATOR ELECTRONIC DATABASE CERTIFIED BY THE COLORADO DEPARTMENT OF REVENUE, AND HOLDING THE RETAILER USING SUCH ADDRESS LOCATOR HARMLESS" be and the same is hereby adopted as follows:

Section 1. Remittance of sales and use tax – electronic database – retailer held harmless.

- (a) Any retailer that collects and remits sales and/or use tax to the Revenue Officer as provided in Title 3, Chapter 4 of the City of Woodland Park Municipal Code may use an electronic database of state addresses that is certified by the state department of revenue pursuant to §39-26-105.3, C.R.S., to determine the jurisdictions to which tax is owed.
- (b) Any retailer that uses the data contained in an electronic database certified by the state department of revenue pursuant to §39-26-105.3, C.R.S., to determine the jurisdictions to which tax is owed shall be held harmless for any tax, penalty, or interest owed the city that otherwise would be due solely as a result of an error in the electronic database, provided that the retailer demonstrate that it used the most current information available in such electronic database on the date that the sale

occurred. Each retailer shall keep and preserve such records as prescribed by the Revenue Officer to demonstrate that it used the most current information available in the electronic database on the date that the sale occurred. Notwithstanding the above, if the error in collecting and remitting is a result of a deceptive representation, a false representation, or fraud, the provisions of this ordinance shall not apply.

Section 2. Safety Clause. The City Council of the City of Woodland Park hereby finds, determines, and declares that this ordinance is promulgated under the general police power of the City of Woodland Park, that it is promulgated for the health, safety, and welfare of the public, and that this ordinance is necessary for the preservation of health and safety and for the protection of public convenience and welfare. The City Council further determines that the ordinance bears a rational relation to the proper legislative object sought to be attained.

Section 3. Severability. If any clause, sentence, paragraph, or part of this ordinance or the application thereof to any person or circumstances shall for any reason be adjudged by a court of competent jurisdiction invalid, such judgment shall not affect application to other persons or circumstances.

Section 4. Effective Date. This Ordinance shall be in full force and effect from and after its publication as required by law.

PASSED BY CITY COUNCIL ON SECOND AND FINAL READING, FOLLOWING PUBLIC HEARING, THIS _____ DAY OF _____, 2007.

Gary Crane, Mayor

ATTEST:

City Clerk