



ORDINANCE NO. : 3607
INTRODUCED BY: Nizam

AN ORDINANCE AMENDING SECTION 390 OF CHAPTER 26 OF THE THORNTON CITY CODE TO ELIMINATE THE SALES AND USE TAX EXEMPTION FOR CIGARETTES.

WHEREAS, the City is a home rule municipality, organized and existing under Article XX, Section 6 of the Colorado Constitution; and

WHEREAS, the City is authorized under Article XX, Section 6 of the Colorado Constitution to pass ordinances and regulate local affairs including ordinances for the administration and collection of sales and use tax; and

WHEREAS, the City intends to simplify the collections process of the City's existing sales and use tax by eliminating the tax exemption of cigarettes and subjecting them to sales and use tax similar to other tobacco products and most other tangible personal property; and

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF THORNTON, COLORADO, AS FOLLOWS:

1. Subsection 26-390(7)(b) of the Thornton City Code is hereby amended by the addition of the words double-underlined and deletion of the words stricken below, to read as follows:

Sec. 26-390. – Exempt transactions, commodities and persons.

(7) Gasoline and cigarettes.

~~*(b) Sales of cigarettes. The sale or purchase of cigarettes.*~~

2. No obligation to collect the sales and use tax required by the amendments contained in this ordinance may be applied retroactively. Responsibilities, duties and liabilities of a retailer begin upon the earlier of when such seller became licensed to collect the city's sales tax or when they became legally obligated to collect the city's sales tax under Section 26-388 of the Thornton City Code.
3. All other ordinances or portions thereof inconsistent or conflicting with this ordinance or any portions hereof are hereby repealed to the extent of such inconsistency or conflict.
4. The repeal or amendment of any provision of the code by this ordinance shall not release, extinguish, alter, modify, or change in whole or in part any penalty, forfeiture, or liability, either civil or criminal, which shall have

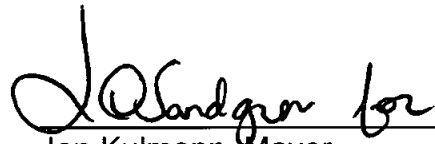
been incurred under such provision, and each provision shall be treated and held as still remaining in force for the purpose of sustaining any and all proper actions, suits, proceedings, and prosecutions for the enforcement of the penalty, forfeiture, or liability, as well as for the purpose of sustaining any judgment, decree, or order which can or may be rendered, entered, or made in such actions, suits, proceedings, or prosecutions.

5. This ordinance shall become effective on January 1, 2022.

INTRODUCED, READ, PASSED on first reading, ordered posted in full, and title ordered published by the City Council of the City of Thornton, Colorado, on October 12, 2021.

PASSED AND ADOPTED on second and final reading on October 26, 2021.

CITY OF THORNTON, COLORADO

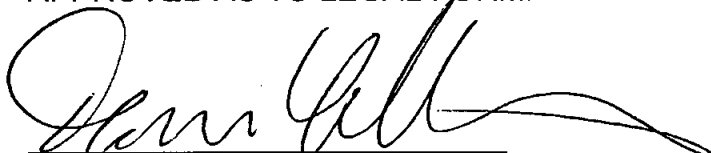

Jan Kulmann, Mayor

ATTEST:


Kristen N. Rosenbaum, City Clerk

THIS ORDINANCE IS ON FILE IN THE CITY CLERK'S OFFICE FOR PUBLIC INSPECTION.

APPROVED AS TO LEGAL FORM:


Tami Yellico, City Attorney

PUBLICATION:

Posted at City Hall, Margaret W. Carpenter Recreation Center, and Thornton Active Adult Center after first and second readings.

Published on the City's official website after first reading on October 13, 2021, and after second and final reading on October 27, 2021.