

**TOWN OF RED CLIFF, COLORADO
ORDINANCE NO. 4, SERIES 2020**

AN ORDINANCE OF THE BOARD OF TRUSTEES OF THE TOWN OF RED CLIFF, COLORADO, AMENDING CHAPTER 4, ARTICLE 4 OF THE RED CLIFF MUNICIPAL CODE TO IMPOSE A SPECIAL SALES TAX ON THE SALE OF CIGARETTES, TOBACCO PRODUCTS AND NICOTINE PRODUCTS

WHEREAS, the Town of Red Cliff, Colorado (the "Town") is a statutory municipal corporation duly organized and existing under the laws of the State of Colorado and possessing the maximum powers, authority and privileges to which it is entitled under Colorado law;

WHEREAS, at the Town's April 7, 2020 election, a majority of the registered electors of the Town voted in favor of Ballot Issue No. 1, a ballot issue to allow the Town to impose a special sales tax on tobacco products and nicotine products.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF RED CLIFF, COLORADO:

Section 1. The foregoing Recitals are incorporated by reference herein as findings and determinations of the Board.

Section 2. That a new Section 4-4-80 is hereby addedd to Chapter 4, Article 4 of the Code (with existing Sections 4-4-80 and 4-4-90 being changed to Section 4-4-90 and 4-4-100, respectively), and shall read as follows:

"Sec. 4-4-80. Special Sales Tax on Tobacco and Nicotine Products.

(a) Every vendor (retailer) engaged in the business of selling nicotine products or tobacco products in the Town, as those terms are defined in C.R.S. §§ 39-28-202 and 18-13-121, shall be liable and responsible for the payment of an amount equal to \$0.20 cents per cigarette sold or \$4.00 per pack of 20 cigarettes sold, and 40% on the price paid for all other nicotine products and tobacco products. on the price paid for all other nicotine products and tobacco products, and shall before the 20th day of the month make a return to the Town Administrator for the preceding calendar quarter, together with remittance of all amounts due hereunder. For purposes of this subsection, all such returns and remittance shall be considered timely made to the Town Administrator if they are submitted on or before the 20th day of the month. If the 20th day of any month falls on a weekend or holiday, said return and remittance may be submitted the following business day.

(b) The special sales tax levied by this Section shall be subject to all other provisions of this Chapter."

Section 3. Severability. If any part or provision of this Ordinance or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other

provisions or applications of this Ordinance which may be given effect without the invalid provisions or applications, and to this end the provisions of this Ordinance are declared to be severable.

Section 4. Savings Clause. Except as amended hereby, the Red Cliff Municipal Code, as previously amended, shall remain valid and in full force and effect. Any provision of any ordinance previously adopted by the Town which is in conflict with this ordinance is hereby repealed as of the enforcement date hereof.

INTRODUCED, TITLE READ IN FULL, APPROVED ON FIRST READING AND ORDERED POSTED IN FULL THIS 5th DAY OF MAY, 2020. A public hearing on the SECOND READING of this Ordinance No. 2, Series 2020, will be held at the regular meeting of the Board of Trustees of the Town of Red Cliff on the 19th day of May, 2020, at 7:00 p.m. in the Town Hall of the Town of Red Cliff.



ATTEST:

Barb Smith, Town Clerk

BOARD OF TRUSTEES OF THE
TOWN OF RED CLIFF, COLORADO

Duke Gerber, Mayor

ADOPTED AND ORDERED PUBLISHED by a vote of ___ to ___ at a duly noticed public meeting held by the Town of Red Cliff Board of Trustees this 19th day of May, 2020.



ATTEST:

Barb Smith, Town Clerk

BOARD OF TRUSTEES OF THE
TOWN OF RED CLIFF, COLORADO

Duke Gerber, Mayor