Espeal

## ORDINANCE NO. \_\_\_1\_\_-2013

## An Ordinance to Clarify the Retail Sales Tax within the Town of Fleming, Colorado and Declaring an Emergency.

BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF FLEMING, COLORADO:

WHEREAS, on August 28, 2012, the Board of Trustees of the Town of Fleming, Colorado approved Ordinance No. 1-2012, referring the question of a retail sales tax within the Town to the registered electors of the Town of Fleming, Colorado; and

WHEREAS, at the November 6, 2012, 51.39% of the registered electors of the Town of Fleming, Colorado passed Referred Measure 2Y; and

WHEREAS, the Board and the registered electors were of the understanding that residential, industrial, and commercial electricity sales were exempt from taxation under Referred Measure 2Y; and

WHEREAS, subsequent to the implementation of the retail sales tax, the Town and the registered electors became aware that industrial and commercial electricity sales are not exempt from taxation under Referred Measure 2Y; and

WHEREAS, the Town desires that industrial and commercial electricity sales be exempt from taxation under Referred Measure 2Y.

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

- Section 1: All sales and purchases of electricity, whether furnished by municipal, public, or private corporations or enterprises, are not taxable when furnished for commercial consumption.
- Section 2: All sales and purchases of electricity, whether furnished by municipal, public, or private corporations or enterprises, are not taxable when furnished for industrial uses.
- Section 3: Neither the Town of Fleming, Colorado nor the State of Colorado on the Town's behalf shall collect any sales tax pursuant to Referred Measure 2Y on sales and purchases of commercial or industrial electricity.
- Section 4: All retail sales taxes on commercial or industrial electricity assessed pursuant to Referred Measure 2Y and actually collected since January 1, 2013, by either the Town of Fleming or the State of Colorado on the Town's behalf shall be rebated to the consumer.

Section 5: If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the Ordinance that can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared to be severable.

Section 6: The Board of Trustees finds, determines, and declares that this Ordinance is necessary to the immediate preservation of the public peace, health, and safety in the Town of Fleming, Colorado. Therefore, this Ordinance shall take effect upon adoption.

INTRODUCED, READ, ADOPTED, APPROVED, PASSED, AND ORDERED PUBLISHED BY TITLE ONLY by the Board of Trustees of the Town of Fleming, Colorado, on April 2, 2013.

ROBERT D. STONE JR.

Mayor

Town of Fleming

[SEAL]

KIM HARMS

Town Clerk

## **CERTIFICATION**

DATED: April <u>\(\frac{\cappa}{\cappa}\), 2013.</u>

[SEAL]

KIM HARMS
Town Clerk