

**Town of Basalt
Ordinance No. 09
Series of 2019**

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF BASALT, COLORADO, AMENDING CHAPTER 4, ARTICLE IV (SALES TAX), AND CHAPTER 6, ARTICLE I (BUSINESS LICENSES AND REGULATIONS) OF THE MUNICIPAL CODE TO PROVIDE FOR AN EXEMPTION FROM SALES TAX AND BUSINESS LICENSE REQUIREMENTS FOR ENTITIES WITHOUT A PHYSICAL PRESENCE IN THE TOWN.

RECITALS

A. The Town of Basalt ("Town"), acting by and through its Town Council ("Town Council"), has required that all businesses located or operating within the Town obtain licenses pursuant to Sections 4-63 and 6-6 of the Basalt Municipal Code (the "Code").

B. The Town Council has determined that these requirements are overly burdensome on small businesses that operate within multiple jurisdictions without a physical presence therein.

C. This Ordinance notwithstanding, businesses and persons engaged in activities described in Code Section 4-65 remain subject to the Town's sales tax.

D. The Town Council finds and determines it is in the best interests of the Town to amend the Code to provide for an exemption from sales tax and business licensing requirements for businesses without a physical location within the Town.

NOW, THEREFORE, BE IT ORDAINED by the Town Council of the Town of Basalt, Colorado as follows:

1. Recitals. The foregoing recitals are incorporated herein as findings of Town Council.
2. Section 4-63. Licenses. Section 4-63 contained in Chapter 4, Article IV – Sales Tax, of the Basalt Municipal Code is hereby amended to read as follows, with additions shown in **bold, underlined text** and ~~strike-through language~~ deleted. Sections of Chapter 6 which are not expressly described in this Ordinance are deemed to continue to be in full effect without change.

Sec. 4-63. - Licenses.

(a) It shall be unlawful for any person to engage in the business of selling tangible personal property at retail or to furnish certain services, as herein specified,

without first obtaining a license therefor. Such license shall be granted and issued by the Town Clerk and shall be in force and effect until December 31 of the year in which it is issued, unless sooner revoked.

(b) Such license shall be granted and renewed only upon application stating the name and address of the person desiring such a license, the name and location of such business and such other facts as the Town Clerk may require.

(c) For each license issued under the provisions of this Section, a fee in an amount to be approved by the Town Council pursuant to Section 2-381 et seq.

(d) It shall be the duty of each licensee, on or before January 31 of each year during which this Section remains in effect, to obtain a renewal thereof if the licensee remains in the retail business or is liable to account for the tax provided in this Article, but nothing herein contained shall be construed to empower the Town Clerk to refuse such renewal except revocation for cause of the licensee's prior license.

(e) In case business is transacted at more than one (1) separate premises by one (1) person, a separate license for each place of business shall be required.

(f) Any person engaged in the business of selling tangible personal property at retail or the furnishing of certain services, as herein specified, in the Town without having secured a license therefor except as specifically provided herein, shall be guilty of a violation of this Article.

(g) Each license shall be numbered, shall show the name, residence, place and character of business of the licensee and shall be posted in a conspicuous place in the place of business for which it is issued. No license shall be transferable.

(h) No license shall be required for any person engaged exclusively in the business of selling commodities which are exempt from taxation under this Article.

(i) No license shall be required for any person or business without a permanent physical retail location within the Town, but not including temporary vendors as defined in Section 6-13 or other peddlers, solicitors, or transient merchants. Such persons or businesses remain subject to all other provisions of this Article.

3. Section 6-6. Exemptions. Section 6-6 contained in Chapter 6, Article I – Business Licenses and Regulations, of the Basalt Municipal Code is hereby amended to read as follows, with additions shown in **bold, underlined text** and ~~strike-through language~~ deleted. Sections of Chapter 6 which are not expressly described in this Ordinance are deemed to continue to be in full effect without change.

Sec. 6-6. - Exemptions.

All businesses located or performed within the Town shall be subject to this business license fee as levied under this Article, except as follows:

- (1) Day care centers are hereby exempted from the terms of this Article.
 - (2) Schools are hereby exempted from the terms of this Article.
 - (3) Occupations carried on in a person's permanent place of residence are hereby exempted from the terms of this Article.
 - (4) Licensed contractors are hereby exempted from the terms of this Article.
 - (5) Nonprofit Colorado corporations are hereby exempted from the terms of this Article.
 - (6) Businesses without a permanent physical retail location within the Town are hereby exempted from the terms of this Article. This exemption does not include temporary vendors as defined in Section 6-13 or other peddlers, solicitors, or transient merchants.**
4. Severability. If any provision of this Ordinance is found to be unconstitutional or unlawful, such finding shall only invalidate that part or portion found to violate the law. All other provisions shall be deemed severable and shall continue in full force and effect.
5. Effective Date. This Ordinance shall be effective 14 days after final publication in accordance with the Town of Basalt Home Rule Charter.

READ ON FIRST READING, ORDERED PUBLISHED AND SET FOR PUBLIC HEARING AND SECOND READING TO BE HELD ON April 23, 2019, by a vote of 5 to 0 on April 9, 2019.

READ ON SECOND READING AND ADOPTED, by a vote of 6 to 0 on April 23, 2019.

TOWN OF BASALT, COLORADO

By: 
Jacques R. Whitsitt, Mayor

Attest:

By: 
Pamela Schilling, Town Clerk



First Publication: Thursday, April 18, 2019
Final Publication: Thursday, May 2, 2019
Effective Date: Thursday, May 16, 2019