

PROPOSED AMENDMENTS CHAPTER 3: TAX CODE

Add and Amend for Economic Nexus and Marketplace facilitators
Clarify and Clean up Business Licensing
Remove Irrelevant Exemption
Add Enforcement language

Marketplace Facilitator and Economic Nexus: Add and Amend Definitions

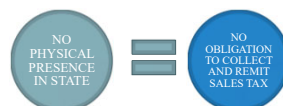
Add definitions

- Economic Nexus
- Marketplace seller
- Multichannel seller
- Marketplace
- Marketplace facilitator

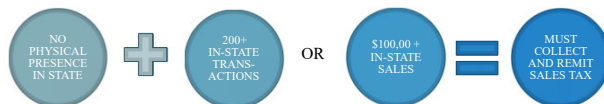
Amend definitions

- Amend retailer definition to include marketplace facilitator, marketplace seller or multichannel seller
- Amend definition of engaged in business

Quill v. North Dakota (1992)



Wayfair v. South Dakota (2018)



License Clarifications and Clean up Add and Amend Definitions

License Term and Filing Term

- License term is 2 years unless otherwise indicated
- Renewal required before license expire date if engage in business in the City
- Remove "monthly" from lodging tax returns, can file monthly, quarterly, or annual

License Requirements

- Remove license language from Lodging section of code, no separate license required
- Add business required to comply with all City Code, not just sales tax portion of Code
- Add exception for contractors licensed through Building Dept.

Remove Exemption—Add Enforcement Option

Irrelevant Exemption

- Remove exemption for sales made within 20 miles of State of Colorado border

Enforcement Language

- Add "seize cash and cash equivalents" to enforcement section

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Questions?