

# **PROPOSED AMENDMENTS CHAPTER 3: TAX CODE**

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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

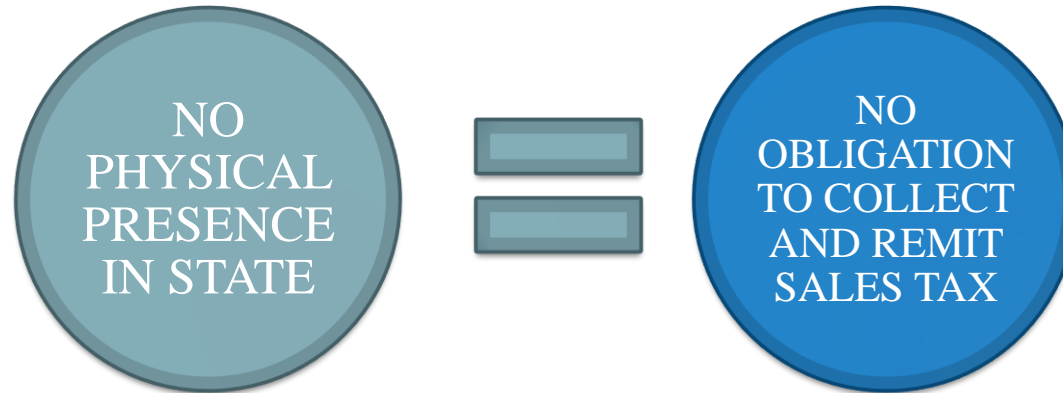
## Add definitions

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

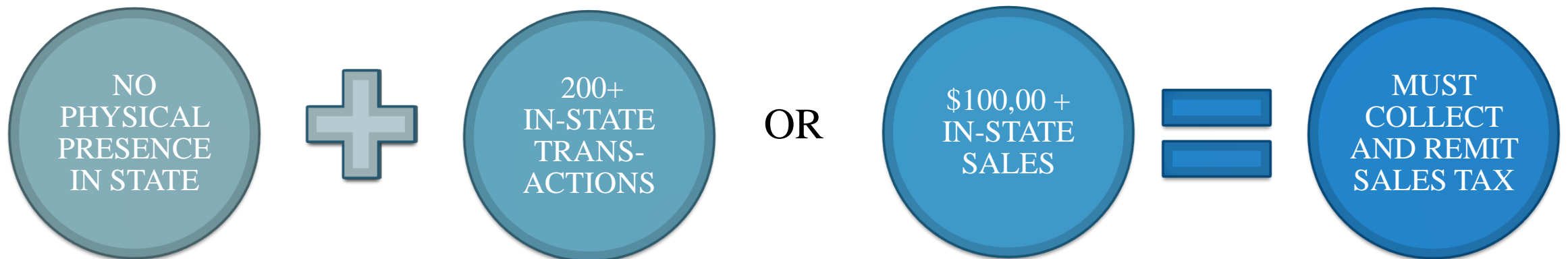
## Amend definitions

- 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?