~~Division 8~~ *Kennel License*

Sec. 6-4-700. Kennel licenses required.

(a) It shall be unlawful for any person, firm or corporation to maintain or operate any kennel within the City without first having obtained a City business ~~kennel~~ license. This Section does not apply to and will not be construed to require a separate kennel license for a licensed veterinarian to operate an animal hospital.

~~therefor as required by this Chapter~~. ~~The owner or operator of any kennel shall procure a City license from the City Clerk on or before the first day of March each year or prior to commencement of the operation of such kennel. Licenses and renewals shall be procured in the manner prescribed herein, and fees therefor shall be set by resolution of City Council.~~

(b) ~~Unless and until modified by resolution of City Council, all new applications for licenses shall be accompanied by an application fee of fifty dollars ($50.00) and a yearly license fee of fifty dollars ($50.00), for a total of one hundred dollars ($100.00). Thereafter, licenses shall be subject to a yearly license renewal fee of fifty dollars ($50.00).~~

Sec. 6-4-710. Licensing; procedure.

(a) Filing. Applications for a new license or renewal of an existing license under the provisions of this Chapter and Chapter 5 shall be ~~on forms furnished by the City Clerk~~submitted to the Finance Department.

(b) ~~Applications complete. The City Clerk shall not accept any application that is not complete in every detail. If an omission or error is discovered by the City Clerk, the application shall be rejected and returned to the applicant for completion or correction without further action by the City Clerk. All fees shall be returned with the application. For purposes of this Chapter, the date the City Clerk accepts an application which is complete in every detail shall be the filing date.~~

(c) Compliance with City regulation. No kennel business license shall be issued unless~~until~~ the applicant provides a copy of their State Department of Agriculture Pet Animal Care and Facilities Act (PACFA) license.~~:~~

(1) ~~A written inspection certificate has been issued by an animal control supervisor or his or her designee certifying approval of the kennel, compliance with applicable laws of the City and the State, and that the applicant has licenses to operate the kennel which have been issued by the Colorado Department of Health and Colorado Division of Agriculture and which are valid at the time of the issuance of the certificate; and~~

(2) ~~A written certificate has been issued by the code enforcement supervisor or his or her designee certifying that the operation of the kennel is in compliance with the zoning ordinance at the time of the issuance of the certificate.~~

(d) ~~State licenses. The existence of State licenses referenced in Subsection (c) above shall not in itself assure that a City license shall be issued~~.

(e) Inspections. The animal control officer or code enforcement officer shall have the right to inspect any premises licensed under this Section at any time, and nothing shall prevent the entry onto private property for the purposes of such inspection. The application for or issuance of a ~~kennel~~ City business license shall constitute consent by the licensee to such entry and inspection.

Sec. 6-4-720. Renewal.

(a) All ~~kennel~~ business licenses must be renewed annually ~~every year before the end of March~~.

(b) At the time of renewal, the Finance Department will confirm with code enforcement that the license holder has not been found to have violated any health or safety laws of the City or the State or been cited for animal neglect or cruelty. ~~If the City Clerk has not received any protest against its renewal, the City Clerk may issue a renewal of an existing kennel license at the same location without any report from an animal control officer or code enforcement officer.~~

(c) If there have been findings, convictions or guilty pleas, or pending cases, the renewal application will be set for a hearing to determine whether the license should be denied pursuant to the procedures in Article 5 of this Code.~~If the animal control officer or the code enforcement officer finds that the holder of any kennel license is violating any zoning law, health law or any other law of the State or the City, or is maintaining said facility in a manner detrimental to the health, safety or peace of mind of any person residing in the immediate vicinity, he or she shall report such fact to the City Clerk, who shall notify the licensee in writing that said license may not be renewed until after a public hearing before the City Council.~~

Sec. 6-4-730. Suspension.

(a) ~~The City Council~~ Hearing Officer may suspend or revoke a kennel business license if, pursuant to a public hearing, it finds any of the following:

(1) Any basis set forth in Section 5-4-60; ~~The kennel is maintained in violation of any applicable law of the State or the City~~;

(2) The kennel is maintained so as to be a public nuisance;

(3) The kennel is maintained so as to be detrimental to the health or safety of the animals therein; or

(4) The kennel is maintained so as to be detrimental to the health, safety ~~or peace of mind~~ of persons residing in the immediate vicinity.

(5) The kennel refuses entry to any animal control or code enforcement officer for the purposes of inspection.

(b) ~~This Section shall not apply to and will not be construed to require a kennel license for a licensed veterinarian to operate an animal hospital.~~

Sec. 3-28-70. ~~Vendor to withhold vendor's fee or retainage~~Reserved.

~~The vendor (retailer) shall be entitled as collecting agent of the City to withhold a vendor's fee, in the amount of three and one-third percent (3 ⅓%) of the total City sales tax collected by the vendor, up to a cap of twenty-five dollars ($25.00) from the total amount due by the vendor to the City each month if the taxes due are remitted and paid in full by electronic means on or before the due date~~.

Sec. 3-28-85. Proof of exemption; responsibilities of taxpayers; licenses.

…

(c) Vendor responsibility for collection of and remittance of tax and license

(1) Collection of tax. Every retailer or vendor engaged in business or selling at retail, as such are defined in this Article, shall, irrespective of the provisions of Section 3-28-40, be liable and responsible for the payment of taxes in the amount yielded by applying the rate imposed by Section 3-28-40 hereof to all taxable sales made by such retailer or vendor of commodities or services as specified in Section 3-28-75 hereof.

(2) Remittance of tax. Every retailer or vendor engaged in business and selling at retail, as such are defined in this Article, shall file a return as prescribed in this Article with the Finance Director on or before the twentieth day of the month, unless the twentieth day falls on a weekend day or holiday; then the return is due on the first business day thereafter, for the preceding month or months under report and remit taxes in the amount yielded by applying the rate imposed by Section 3-28-40 hereof to such sales and also any excess tax amounts as provided in Subsection (i) of this Section. ~~Retailers or vendors who file and make full payment on or before the due date by electronic means may deduct three and one-third percent (3⅓%) up to a maximum of twenty-five dollars ($25.00) of the amount of taxes to be paid by the vendor or retailer's expense of collection and remittance of tax~~. ~~Vendors or retailers who do not file and pay in full by electronic means on or before the due date shall not be permitted to deduct any amount to cover the expense of collection and remittance of tax for that return.~~ The retailer shall add the tax as a separate and distinct item, and such tax shall be a debt from the consumer to the retailer and shall be recoverable at law in the same manner as other debts.

(3) License for vendors. Unless otherwise exempt under this Article, it shall be unlawful for any person to engage in business in the City as defined in this Article, without first having obtained a license therefor, which license shall be granted and issued by the Finance Director. If a license is not required but sales are occurring within the City, the vendor must apply for and keep current a sales tax account.

…

(i) Contractors, owners or lessees of realty; methods of paying use tax when construction permit required. Subject to the provisions of Section 3-32-60 hereof, every contractor who shall build, construct, reconstruct, alter, expand, modify or improve any building, dwelling or other structure or improvement to real property, and who shall purchase lumber, fixtures or any other construction materials and supplies used therefor and every owner or lessee of realty located in the City upon which any improvements have been or will be made or upon which any articles of tangible personal property are or will be attached, shall pay the City use tax as follows:

(1) ~~Payment on estimated basis. By paying a permit use tax on the estimated percentage basis based on a percentage of the total valuation of the construction contract and paid, either through the owner, lessee or the general contractor, or separately, if such contractor is a subcontractor electing to do so, at the time a building permit is issued.~~

(~~2~~1) Taxes for construction materials and prefabricated goods and materials. Taxes for all purchases of construction materials and prefabricated goods and materials shall be satisfied in full. The owner of the property for which such materials were purchased shall be ultimately responsible for the payment of any City use taxes that are not properly paid by the contractor. Records supporting such construction use tax payments and all related construction records are subject to review by the Finance Director in accordance with Section 3-32-60 hereof. Any overpayment of an estimated construction use tax shall be subject to refund in accordance with Section 3-28-105 hereof.

…

(m) Excess collections; failure to remit collections. If any vendor shall during any reporting period collect any excess City tax amounts, the vendor shall remit to the City the full net amount of the tax imposed in this Article, together with such excess City tax amounts. ~~If it is not possible to determine to whom the excess tax is due, the vendor shall remit one-half (½) of such excess tax to the City and one-half (½) of such excess tax to the State~~. The retention by the vendor of any excess tax amounts or the intentional failure to remit punctually to the City the full amount required to be remitted by the provisions of this Article is a violation of this Article.

Sec. 3-32-60. Payment requirements; exemption certificate.

(a) The use tax imposed by Section 3-32-30 may be paid by estimate at the option of the taxpayer through payment to the City of an amount equal to the City's Use Tax rate pursuant to the City's policy setting forth the criteria for the percentage of the total cost of the project, ~~three and three-fourths percent (3¾%) of fifty percent (50%) of the total cost of the project~~ as indicated on the application for the City building permit. The City shall, upon receipt of such payment, issue a certificate of exemption from payment of any further sales or use tax for the materials to be used, stored or consumed pursuant to such building permit.

(b) ~~As an alternative to the estimate procedure provided for in Subsection (a) above, payment of said use tax may be made upon completion of the building project and prior to issuance of a certificate of occupancy. In such event the taxpayer shall file an affidavit with the City stating that the taxpayer will account to the City for any use tax due and payable for the construction project at the time of application for a certificate of occupancy and payment thereof will be made at such time. Every applicant for a building permit who uses the alternative procedure provided for in this Section shall maintain and preserve detailed purchase and receipt records which shall be subject to inspection and audit by the City and any unpaid use tax shall be subject to collection by the City.~~

Sec. 3-28-140. Business license required; term.

A business license shall be required for every retailer or vendor that is engaged in business in the City ~~as defined in this Ar~~, unless exempt as set forth in 5-4-20~~ under Section 3-28-200 of this Article~~. A business license shall be granted and issued by the Finance Director or designee for a period of one year~~and shall be in force and effect until the thirty-first day of December of odd-numbered years, unless otherwise specified or sooner revoked~~.

Where no business license is required but sales of tangible personal property or furnishing of services are provided within the City limits, the seller is required to open a sales tax account and pay sales and use taxes to the City. A failure to obtain a business license or to remit sales tax is a violation of this municipal code.

~~**Sec. 3-28-150. Business license required for separate places of business.**~~

~~In case business is transacted at more than one (1) premises by one (1) person, a separate license for each separate place of business shall be required, except outdoor vendors issued a license in accordance with Article 5-98 of the Brighton Municipal Code who may transact business in multiple locations under one (1) business license.~~

~~**Sec. 3-28-160. Contents of application.**~~

~~Such licenses shall be granted and renewed only upon application stating the name and address of the person desiring such a license, the name such business, the location and such other facts as the Finance Director may require. Approval of a business license shall be conditioned upon the applicant's proposed business and location meeting all applicable provisions of this Code~~.

~~**Sec. 3-28-170. Renewal of license; licensee's duties.**~~

~~So long as this Article remains in effect, it shall be the duty of each licensee, to obtain a renewal of such license on or before the license expiration date if the licensee remains engaged in business in the City. A business license shall not be renewed unless the proposed business and location comply with this Code.~~

~~Sec. 3-28-180. License fee.~~

~~For each license issued under this Article, a fee in an amount as set by resolution of the City Council shall accompany the application.~~

~~Sec. 3-28-190. License contents; posting; nontransferability.~~

~~Each license shall be numbered and shall show the name and place 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.~~

~~Sec. 3-28-200. Exception to license.~~

~~(a) No license shall be required for infrequent sales of tangible personal property at the residence of the owner of the property to be sold if the property was originally purchased for use by members of the household where the sale is conducted and no person other than such household members conducts all or any portion of the sales.~~

~~(b) No license shall be required under this Article for a contractor who:~~

~~(1) Has obtained a contractor license pursuant to Chapter 16 of Article 15 of this Code; and~~

~~(2) Does not directly or indirectly, or by a subsidiary own, rent, or maintain a building, store, office, salesroom, warehouse, or other place of business within the City.~~

~~(c) No license shall be required for a retailer or vendor that either does not have physical presence within the City or has only incidental physical presence within the City, as defined in Colo. Rev. Stat. § 39-26-802.9.~~

~~(d) No license shall be required under this Article for any person engaging in tree care as defined in Chapter 68 of Article 5 of this Code, provided such person:~~

~~(1) Has obtained a license pursuant to Chapter 68 of Article 5 of this Code;~~

~~(2) Does not directly or indirectly, or by a subsidiary, own, rent, or maintain a building, store, office, salesroom, warehouse, or other place of business within the City.~~

Sec. 3-28-210. Unlicensed sales prohibited.

Any person engaged in business in the City, without having secured a license therefor, except as specifically provided herein, shall be guilty of a violation of this Article. Owing sales tax shall be the basis for denial of a business license, unless regular payments are being made under a written repayment agreement.

~~ARTICLE 3-36 Telephone Utility Company Occupation Tax~~

~~Sec. 3-36-10. Levy of tax.~~

~~There is levied on and against each telephone utility company operating within the City a tax on the occupation and business of maintaining a telephone exchange and lines connected therewith in the City, and of supplying local exchange telephone service to the inhabitants of the City. So long as this Article remains in force and effect, the annual amount of tax levied under it shall be four dollars ($4.00) for each telephone account for which local telephone service is provided by a tax-paying telephone utility company within the corporate limits of the City on January l of the current year for which the tax is levied.~~

~~Sec. 3-36-20. Effective date.~~

~~The tax levied by this Article shall be effective on January l, 1979, and shall remain in effect as an annual tax so long as this Article remains in force and effect; provided, however, that each annual tax payable under this Article shall be due and payable in twelve (12) equal monthly installments with the first such installment being payable February 1, 1979. Thereafter, each monthly installment shall be payable on the first day of each consecutive month subject to determination effective January l of each year of the total annual amount payable under this Article in accordance with the total number of telephone accounts for which local exchange telephone service was provided within the corporate limits of the City on January l of the then-current year as shown on the statement required by Section 3-36-30.~~

~~Sec. 3-36-30. Filing of statement.~~

~~On or before February l of each year commencing February 1, 1979, each telephone utility company subject to this Article shall file with the Director of Finance in such form as the Director of Finance may require, a statement showing the total telephone accounts for which local exchange telephone service was provided within the corporate limits of the City on January l of the current year. Such statement shall be accompanied by the first monthly installment payment of the tax for the current year as provided in Section 3-36-20.~~

~~Sec. 3-36-40. Failure to pay tax.~~

~~If any telephone utility company subject to the provisions of this Article fails to pay the taxes as provided in this Article, including any installment thereof, the full annual amount thereof shall be due and payable by such company, and the same, together with interest thereon computed at the rate of one percent (1%) per month on the unpaid balance of taxes due, plus expenses of collection incurred by the City, including reasonable attorney's fees, is a debt due and owing from such company to the City. The City Attorney, upon the direction of the City Council, shall commence and prosecute to final judgment and determination in any court of competent jurisdiction an action at law to collect the debt on behalf of the City.~~

~~Sec. 3-36-50. Inspection of records.~~

~~The Director of Finance or his or her duly authorized representatives shall have the right at all reasonable hours and times to examine the books and records of any telephone utility company which is subject to the provisions of this Article and to make copies of the entries or contents thereof.~~

~~Sec. 3-36-60. Local purpose.~~

~~The tax provided for in this Article is upon occupations and businesses in the performance of local functions and is not a tax upon those functions related to interstate commerce. It is expressly understood that none of the~~

~~terms of this Article shall be construed to mean any telephone utility company is or shall be issued a franchise by the City.~~

~~Sec. 3-36-70. Tax in lieu of other taxes, fees or charges.~~

~~(a) Except as provided in this Article, the tax authorized by this Article shall be in lieu of all other payments by, or fees or taxes on, any telephone utility subject to the provisions of this Article, and in addition shall be in lieu of any free telephone services furnished the City by any said telephone utility.~~

~~(b) The tax provided for in this Article shall not be in lieu of ad valorem taxes, special property assessments for local improvements or fees imposed for excavations in any street, alley, sidewalk or other public place owned by the City.~~

~~Sec. 3-36-80. Violations; penalties.~~

~~(a) It is unlawful for any person to violate any provision or fail to comply with any of the requirements of this Article. Any person who violates any of the provisions of this Article shall be punishable by a fine of not more than three hundred dollars ($300.00) or by imprisonment for a period of not more than ninety (90) days or by both such fine and imprisonment. Each such person is guilty of a separate offense for each and every day during any portion of which any violation of any provision of this Article is committed, continued or permitted by such person and shall be punished accordingly.~~

~~(b) In any case of a failure to comply with any provision of this Article, the City or any person affected by such failure may, in addition to the penalties provided by law, initiate a civil action for injunction, mandamus, abatement or any other appropriate relief to prevent, enjoin, abate, remove or eliminate such violation of this Article.~~

Sec. 5-4-20. **Exception to license.**

(a) No license shall be required for infrequent sales of tangible personal property at the residence of the owner of the property to be sold if the property was originally purchased for use by members of the household where the sale is conducted and no person other than such household members conducts all or any portion of the sales.

(b) No license shall be required under this Article for a contractor who:

(1) Has obtained a contractor license pursuant to Chapter 16 of Article 15 of this Code; and

(2) Does not directly or indirectly, or by a subsidiary own, rent, or maintain a building, store, office, salesroom, warehouse, or other place of business within the City.

(c) No license shall be required for a retailer or vendor that either does not have physical presence within the City or has only incidental physical presence within the City, as defined in Colo. Rev. Stat. § 39-26-802.9.

(d) No license shall be required under this Article for any person engaging in tree care as defined in Chapter 68 of Article 5 of this Code, provided such person:

(1) Has obtained a license pursuant to Chapter 68 of Article 5 of this Code;

(2) Does not directly or indirectly, or by a subsidiary, own, rent, or maintain a building, store, office, salesroom, warehouse, or other place of business within the City.

~~Fee payment and compliance required~~.

~~No license shall be issued unless the requisite license fee and the initial application fee are paid in advance to the City. Furthermore, the City shall not issue any license pursuant to this Chapter whenever the public health, safety or welfare of the citizens of the City shall require that the license not be issued.~~

Sec. 5-98-70. Suspension or revocation.

Licenses issued pursuant to the provisions of this Article may be revoked or suspended by the ~~City Council~~ Hearing Officer pursuant to Section 5-4-60. ~~after notice for any of the following causes:~~

~~(1) Fraud, misrepresentation, or false statement(s) contained in the application for a license;~~

~~(2) Fraud, misrepresentation, or false statement(s) made in the course of carrying on the business for which the license is issued;~~

~~(3) Any violation of a City ordinance or state statute; and~~

~~(4) Conduct of the business in an unlawful manner or in such a manner as to constitute a breach of the peace or to constitute a menace or danger to the health, safety or general welfare of the public.~~