

CHAPTER 4

Revenue and Finance

Article 1 Fiscal Year

Sec. 4-1-10 Fiscal year established

Article 2 General and Special Funds

Sec. 4-2-10 Custody and management of funds

Sec. 4-2-20 General Fund created

Sec. 4-2-30 Capital Improvement Fund created

Sec. 4-2-40 Community of Caring Foundation, Inc., Fund created

Sec. 4-2-50 Conservation Trust Fund created

Sec. 4-2-60 Historic Preservation Fund created

Sec. 4-2-70 Water and Sewer Fund created

Article 3 Purchase of Supplies

Sec. 4-3-10 Purchasing Agent

Sec. 4-3-20 Purchasing procedures

Article 4 Sales and Use Tax

Sec. 4-4-10 Purpose

Sec. 4-4-20 Definitions

Sec. 4-4-30 General provisions and exemptions

Sec. 4-4-40 Schedule of tax

Sec. 4-4-50 Penalty for violation

Sec. 4-4-60 Election and amendment

Article 5 Gaming Device Fees

Sec. 4-5-10 Definitions

Sec. 4-5-20 Establishment and payment of gaming device fee

Sec. 4-5-30 Fee-setting procedure

Sec. 4-5-40 Enforcement and administration

Sec. 4-5-50 Waiver of fees

Sec. 4-5-60 Late charges

Sec. 4-5-70 Penalties

Article 6 Telephone Occupation Tax

Sec. 4-6-10 Levy of tax

Sec. 4-6-20 Filing statement

Sec. 4-6-30 Failure to pay

Sec. 4-6-40 Inspection of records

Sec. 4-6-50 Local purpose

Sec. 4-6-60 Tax in lieu of other taxes

Sec. 4-6-70 Penalty

ARTICLE 1

Fiscal Year

Sec. 4-1-10. Fiscal year established.

The fiscal year of the City shall commence on January 1 of each year and shall extend through December 31 of the same year. (Ord. 2007-04 §1)

ARTICLE 2

General and Special Funds

Sec. 4-2-10. Custody and management of funds.

Moneys in the funds created in this Chapter shall be in the custody of and managed by the City Treasurer. The City Treasurer shall maintain accounting records and account for all of said moneys as provided by law. Moneys in the funds of the City shall be invested or deposited by the City Treasurer in accordance with the provisions of law. All income from the assets of any fund shall become a part of the fund from which derived and shall be used for the purpose for which such fund was created; provided that, except as otherwise provided in this Code or by other ordinances or laws, the City Council may transfer out of any fund any amount at any time to be used for such purpose as the City Council may direct. (Ord. 2007-04 §1)

Sec. 4-2-20. General Fund created.

There is hereby created a fund, to be known as the General Fund, which shall consist of the following:

- (1) All cash balances of the City not specifically belonging to any existing special fund of the City.
- (2) All fixed assets of the City (to be separately designated in an account known as the General Fund Fixed Assets) not specifically belonging to any existing special fund of the City. (Ord. 2007-04 §1)

Sec. 4-2-30. Capital Improvement Fund created.

There is hereby created a special fund, to be known as the Capital Improvement Fund, and the funds therein shall be used only for the purposes allowed by law. (Ord. 2007-04 §1)

Sec. 4-2-40. Community of Caring Foundation, Inc., Fund created.

(a) The Community of Caring Foundation, Inc., Fund is hereby created to hold the proceeds generated by the additional sales tax of three-tenths of one percent (.3%) approved at the November 4, 2003 election, in an amount up to fifty thousand dollars (\$50,000.00) annually.

(b) Any revenue raised by the additional sales tax in excess of fifty thousand dollars (\$50,000.00) annually is hereby assigned to the General Fund for budgeting and appropriation as with any other City monies, without limitation or condition as a voter-approved revenue change not subject to the limits that would otherwise apply under Article X, Section 20 of the Colorado Constitution. (Ord. 2003-25 §§2, 3; Ord. 2007-04 §1)

Sec. 4-2-50. Conservation Trust Fund created.

There is hereby created a special fund, to be known as the Conservation Trust Fund, and the funds therein shall be used only for the purposes allowed by law. (Ord. 2007-04 §1)

Sec. 4-2-60. Historic Preservation Fund created.

There is hereby created a special fund, to be known as the Historic Preservation Fund, and the funds therein shall be used only for the purposes allowed by law. (Ord. 2007-04 §1)

Sec. 4-2-70. Water and Sewer Fund created.

There is hereby created a special fund, to be known as the Water and Sewer Fund, and the funds therein shall be used only for the purposes allowed by law. (Ord. 2007-04 §1)

ARTICLE 3

Purchase of Supplies

Sec. 4-3-10. Purchasing Agent.

The City Administrator shall be the Purchasing Agent for and on behalf of the City of all books, furniture, stationery, tools, printing, materials, supplies and all things whatsoever necessary for the departments, officers and employees of the City. (Prior code 2.60.010)

Sec. 4-3-20. Purchasing procedures.

The Purchasing Agent may promulgate purchasing policies and procedures, consistent with applicable state law, governing competitive bids and purchasing by the City. (Ord. 2007-04 §1)

ARTICLE 4

Sales and Use Tax

Sec. 4-4-10. Purpose.

The purpose of this Article is to impose a tax on the sale of tangible personal property at retail or the furnishing of services within the City. (Prior code 3.08.010)

Sec. 4-4-20. Definitions.

For the purposes of this Article, the definitions and words contained herein shall be as defined in Section 39-26-102, C.R.S., and said definitions are incorporated herein by this reference. (Prior code 3.08.020; Ord. 1983-1 §2; Ord. 2007-04 §1)

Sec. 4-4-30. General provisions and exemptions.

(a) There shall be exempt from taxation under the provisions of this Article all the tangible, personal property and services which are exempt under the provisions of "The Emergency Retail Sales Tax Act of 1935" set forth in Article 26, Title 39, C.R.S., which exemptions are incorporated herein by this reference.

(b) The amount subject to tax under this Article shall not include the amount of any state sales or use tax imposed by Article 26 of Title 39, C.R.S.

(c) For the purposes of this Article, all retail sales shall be considered consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his or her agent to a destination outside the City limits or to a common carrier for delivery to a destination outside the City limits.

(d) The gross receipt from sales shall include delivery charges, and such charges are subject to the state sales and use tax imposed by Article 26 of Title 39, C.R.S., regardless of the place to which delivery is made.

(e) In the event a retailer has no permanent place of business or more than one (1) place of business in the City, the place or places at which the retail sales are consummated for the purpose of the tax imposed by this Article shall be determined by the provisions of Article 26, Title 39, C.R.S., and by the rules and regulations promulgated by the Colorado Department of Revenue.

(f) All sales of personal property on which a specific ownership tax has been paid or is payable shall be exempt from the tax imposed by this Article, but only if such sales meet both of the following conditions:

(1) The purchaser is a nonresident of, or has his or her principal place of business outside of, the City; and

(2) Such personal property is registered or required to be registered at a place outside of the City under state law.

(g) There is hereby levied and shall be collected and paid a sales tax as provided in this Article, on the retail sale of all tangible personal property, purchase of machinery and tools, furnishing of services, sale or purchase of electricity, coal, gas, fuel and oil for commercial and domestic consumption, and sale of food and beverages for consumption on the premises.

(h) All sales and purchases by religious, charitable, governmental and quasi-governmental organizations in the conduct of their business shall be exempt. (Prior code 3.08.040; Ord. 1983-1 §4; Ord. 1983-2; Ord. 2003-9 §1; Ord. 2007-04 §1)

Sec. 4-4-40. Schedule of tax.

(a) There is hereby imposed on all sales of tangible personal property at retail and services furnished in the City a sales tax of two percent (2%) upon the sale at retail of tangible personal property and the furnishing of certain services as provided herein. One-half (½) of the net revenues derived or received by virtue of the sales tax imposed by this Subsection shall be placed and kept in the Capital Improvements Fund of the City. The remaining one-half (½) of the net revenue shall be placed and kept in the General Fund of the City.

(b) In addition to the sales tax imposed in Subsection (a) above, there is hereby imposed an additional sales tax of three-tenths of one percent (.3%), to be placed in the Community of Caring Foundation, Inc., Fund until January 1, 2009, as established in Article 2 of this Chapter. On January 1, 2009, the revenues generated from said sales tax shall be spent by the City without limitation or condition as a voter-approved revenue change. This additional sales tax shall terminate on January 1, 2019, unless extended before that time by a vote of the City's electors.

(c) The imposition of the tax on individual sales shall be in accordance with schedules set forth in the rules and regulations promulgated by the Colorado Department of Revenue or by separate ordinance of the City.

(d) The collection, administration and enforcement of this sales tax shall be performed by the Director of the Colorado Department of Revenue in the same manner as the collection, administration and enforcement of the state sales tax. The provisions of Article 26 of Title 39, C.R.S., and all rules and regulations promulgated by the Director of the Colorado Department of Revenue and the City shall govern the collection, administration and enforcement of the sales tax imposed by this Article. (Prior code 3.08.050; Ord. 1983-1 §§5, 10; Ord. 1983-2; Ord. 2003-25 §§1, 4; Ord. 2007-04 §1; Ord. 2007-15 §§1, 2)

Sec. 4-4-50. Penalty for violation.

In addition to other penalties provided by any law, persons violating any provisions of this Article shall be guilty of a misdemeanor, enforceable by the Municipal Court, and punished in accordance with the provisions of Section 1-4-20 of this Code. (Prior code 3.08.060; Ord. 2007-04 §1)

Sec. 4-4-60. Election and amendment.

The City Council may amend, alter or change this Article, except as to the rate of tax imposed in this Article, subsequent to adoption by a majority vote of the City Council. Such amendment, alteration or change need not be submitted to the electors of the City for their approval. (Prior code 3.08.070; Ord. 1983-1 §7; Ord. 2007-04 §1)

ARTICLE 5

Gaming Device Fees

Sec. 4-5-10. Definitions.

The following definitions shall apply to the terms of this Article:

Blackjack means a card game played by a maximum of seven (7) players in which each player bets against the dealer. The object is to draw cards equal to or approaching twenty-one (21) without exceeding that amount, and when amounts bet, payable by the dealer, if the player holds cards more valuable than the dealer's cards.

City means the City of Cripple Creek, Colorado.

Gaming device means any slot machine, poker table and/or blackjack table. The term *gaming device* shall include each table manned by a single dealer for the games of blackjack and/or poker and shall include each slot machine.

Gaming device fee means the fee, as set by the City Council from time to time, for the use and operation of a gaming device within the City limits.

Gaming licensee means that individual, partnership and/or corporation licensed to operate a gaming establishment pursuant to the rules and regulations of the Colorado Gaming Commission, and pursuant to the Ordinances of the City.

Poker means a card game played by players who are dealt cards by a nonplayer dealer. The object of the game is for each player to bet the superiority of his or her own hand and win the other players' bets by either making a bet so that other players are willing to match or proving to hold the most valuable cards when all betting is over. *Poker* includes, but is not limited to, draw, stud, lowball or any combination thereof.

Quarter, as used in this Article, shall mean calendar quarters: January 1, April 1, July 1 and October 1 of each year. For the purposes of this Article, the *quarter* shall commence at 8:00 a.m. on the first day of said calendar quarter.

Slot machine means any mechanical, electrical, video, electronic or other device, contrivance or machine which, after insertion of a coin, token or similar object, or upon payment of a required consideration whatsoever by a player, is available to be played or operated and which, whether by reason of the skill of the player application of the element of chance or both, may deliver or entitle the player operating the machine to receive cash premiums, merchandise, tokens, redeemable game credits or any other thing of value other than unredeemable free games, whether the payoff is made automatically from the machine or in any other manner. Ord. 1991-32 §I; Ord. 1994-16 §2; Ord. 2007-04 §1)

Sec. 4-5-20. Establishment and payment of gaming device fee.

(a) For each and every gaming device located within the City, the gaming licensee of the establishment in which the gaming device is located shall pay a gaming device fee calculated as follows:

(1) The gaming device fee for the first fifty (50) gaming devices maintained in operation by each gaming licensee shall be fifty dollars (\$50.00) per device for the first quarter; one hundred dollars (\$100.00) per device for the second quarter; two hundred twenty-five dollars (\$225.00) per device for the third quarter; and two hundred twenty-five dollars (\$225.00) for the fourth quarter.

The gaming device fee for gaming devices greater than fifty (50) for each gaming licensee shall be three hundred dollars (\$300.00) per device per quarter.

(2) Each and every gaming licensee shall pay three hundred dollars (\$300.00) per gaming device for its first three (3) months of operation, and each new gaming device added shall have a gaming device fee of three hundred dollars (\$300.00), regardless of what date during the quarter the new gaming device is placed in service. The gaming device fee due for such gaming devices shall be credited in the next succeeding quarter based on a monthly prorated amount for the months in the prior quarter that the new gaming devices were not in service. For example, any gaming devices placed in service in the second month of any quarter would receive a credit in the next succeeding quarter of one hundred dollars (\$100.00); and gaming devices placed in service during the third month of any quarter would receive a credit in the next succeeding quarter of two hundred dollars (\$200.00). Subsequent quarterly payments of the gaming device fee will be at the then-effective gaming device fee, as provided for in this Article.

(b) The total gaming device fee owed by each gaming licensee shall be paid quarterly in advance on the first day of the month for each quarter, beginning with the first quarter, October 1, 1991. The total gaming device fee shall be calculated by the City Clerk using the information provided in accordance with Section 4-5-40 below. Notice of the newly established gaming device fee shall be mailed to the gaming licensee, at the address provided pursuant to Subsection 4-5-40(b) below, by regular first class mail, mailed not less than five (5) calendar days prior to the end of each quarter. The amount of the total gaming device fee due from each gaming licensee shall be adjusted to take into account the number of gaming devices declared by each gaming licensee.

(c) In the event that any due date for the gaming device fee falls on a Saturday, Sunday or legal holiday, the due date shall be extended to the next following business day.

(d) In the case of new gaming devices placed in service during any quarter, the gaming device fee for such new gaming devices shall be paid no less than forty-eight (48) hours prior to said gaming devices being placed in service.

(e) The gaming device fees shall be divided in such a manner that sixty percent (60%) of each such fee shall be allocated to the General Fund; and forty percent (40%) of such fee shall be allocated to the Water and Sewer Fund. Each gaming licensee who is obligated to pay any gaming device fee pursuant to this Article shall pay said fee by way of two (2) checks, one (1) made payable to the "City of Cripple Creek General Fund," and one (1) made payable to the "City of Cripple Creek Water and Sewer Fund." The City Clerk shall, in his or her notice of payment to each gaming licensee, specify the amount due to each fund pursuant to the percentage allocation set forth herein.

(f) Any future increases of gaming device fees provided for in this Article shall be in accordance with the implementation of the amendments to Article X, Section 20 of the Colorado Constitution, enacted by voters approval on November 3, 1992, and commonly known as the "Taxpayer's Bill of Rights." The Water and Sewer Fund is declared to be an enterprise fund as set forth in the Taxpayer's Bill of Rights. (Ord. 1991-32 §II; Ord. 1992-22; Ord. 1994-16 §2; Ord. 1995-18 §§2, 3; Ord. 2002-26 §§2, 3; Ord. 2003-26 §§2, 3; Ord. 2007-04 §1)

Sec. 4-5-30. Fee-setting procedure.

The City Council shall have the authority to amend the gaming device fee at any time, in accordance with the following procedures:

(1) Notice of a public hearing on any amendments to the amount of the gaming device fees shall be given by publication in a newspaper of general circulation within the City, which notice shall state the time, location and date of the public hearing and the proposed amendment to the budgeted revenue from gaming device fees. Such notice shall be published not less than fifteen (15) days prior to the public hearing.

(2) At the public hearing, any and all interested parties shall be given an opportunity to be heard.

(3) The City Council shall then vote on any amendment, which may be done as an ordinance or as a resolution. Passage of the amendment shall be by a majority vote of the City Council.

(4) The City Clerk shall then notify, within ten (10) days, each gaming licensee of the amended gaming device fee, by way of a written notification, sent via regular, first class mail, to the address of the gaming licensee's place of gaming operation as set forth on his or her gaming license. Such notification shall be deemed complete three (3) days after mailing.

(5) Any such amendment shall apply only to the next succeeding quarter after the amendment is complete and shall continue in effect from quarter to quarter until a subsequent amendment to the amount of the gaming device fees is completed. This amendment, when fully enacted and effective pursuant to law, shall be effective for the quarter January 1, 1995, to March 31, 1995, only. (Ord. 1991-32 §III; Ord. 1994-16 §2; Ord. 2007-04 §1)

Sec. 4-5-40. Enforcement and administration.

(a) The City Clerk shall have authority to enforce the provisions of this Article.

(b) On or before the fifteenth day of the month preceding the end of each quarter, or in the case of new gaming establishments, fifteen (15) days prior to opening for business, each and every gaming licensee within the City limits shall provide a list of the serial numbers and locations of each gaming device located within the City limits. This information shall be used to make adjustments to the total gaming device fee due from each gaming licensee as set forth in Section 4-5-20 above. Further, each year beginning October 1, 1991, and on October 1 of each year thereafter, each gaming licensee shall provide the name and address of the party to be contacted concerning all gaming device fee matters.

(c) In the event the number of gaming devices is reduced during any quarter, no refund of the gaming device fee shall be given. Any new gaming devices which are added during any quarter must be declared and the gaming device fee paid by the gaming licensee forty-eight (48) hours before said gaming devices are placed in service.

(d) In the event that the City Clerk determines that the number of gaming devices has been misstated by any gaming licensee, the penalty provisions of this Article shall be invoked.

(e) Any gaming licensee suspected of falsely supplying information to the City Clerk shall be afforded a public hearing before the City Council, at which time such gaming licensee may submit such evidence and/or testimony as the gaming licensee deems appropriate to explain and/or justify the information supplied to the City Clerk.

(f) In the event that any gaming device is merely exchanged for another gaming device (i.e., the aggregate number of machines for the gaming licensee is unchanged), the exchanges shall be reported to the City Clerk. For purposes of this Article, the term *exchanged* shall mean the replacement of a gaming device with a new or different gaming device within seven (7) consecutive days following removal of the first gaming device. The serial numbers of the gaming devices that are to be removed and the serial numbers of the replacement gaming devices shall be given to the City Clerk, and an administrative fee of fifty dollars (\$50.00) for each exchange, shall be paid to the City Clerk. The City Clerk shall in turn modify his or her records to reflect the exchange of the gaming devices. (Ord. 1991-32 §IV; Ord. 1992-4 §1; Ord. 2007-04 §1; Ord. 2007-01 §1)

Sec. 4-5-50. Waiver of fees.

(a) Gaming device fees for poker tables for "free-roll" tournaments shall be waived, provided that the following requirements are met:

(1) The waiver is only for new poker tables that are brought into service for a "free-roll" tournament, and shall not be deemed a waiver, either partial or whole, for gaming device fees previously paid for poker tables already in service.

(2) The poker tables will be used for one (1) forty-eight-hour period only.

(3) The tournament must be in fact a "free-roll" tournament such that there are no entry fees charged and the initial buy-in is free of charge to the tournament players.

(4) The casino must take no fee, cut or take from the poker tables used for "free-roll" tournament purposes.

(5) The gaming licensee shall sign an affidavit, as part of the permit application, stating that the casino will take no fee, cut or take from the tournament tables.

(b) A permit for a "free-roll" poker tournament must be applied for from the City Clerk at least seven (7) days prior to the tournament taking place.

(c) The permit fee shall be fifty dollars (\$50.00) per tournament.

(d) The applicant shall include the following information:

(1) The name of the gaming licensee and the address of the premises.

(2) The times during which the tournament will take place.

(3) The number of new tables that will be placed in service as a result of the tournament.

(4) The number of tables for which a gaming device fee has been paid but which will be placed into the tournament and will be taken out of regular play service.

(5) An affidavit stating as follows:

"The undersigned Gaming Licensee, Applicant, hereby swears under the penalty of perjury, that the poker tables set forth above which will be used in the "free-roll" poker tournament to be held on _____, 20____, will result in no fee, cut, take or profit to the Gaming Licensee, its agents, employees or lessees."

(e) Immediately upon completion of the tournament, the additional tables put in service for tournament purposes shall immediately cease to be used for any purposes and shall be removed from the gaming floor. (Ord. 1993-11 §1)

Sec. 4-5-60. Late charges.

(a) In the event that any gaming licensee fails to pay the gaming device fee in a timely fashion, a late charge will be assessed against the gaming licensee in accordance with the following schedule:

(1) Payments received on the 11th through 15th day after the due date provided herein shall be assessed a late fee of five dollars (\$5.00) per day per device.

(2) Gaming device fees paid on the 16th through 20th day after the due date provided for herein shall be assessed a late charge of ten dollars (\$10.00) per day per device.

(3) Payments made on the 21st day after the due date provided for herein, or thereafter, shall be assessed a late charge of twenty dollars (\$20.00) per day, per device.

(b) Any partial payments shall be applied as full payment for the number of devices determined by dividing the partial payment by the then-existing gaming device fee and rounded to the nearest whole number that are covered. The late charge will be assessed on the remaining devices for which a gaming device fee has not been paid.

(c) The late charge shall be submitted with the payment of the gaming device fee.

(d) In addition to the other penalties set forth herein, in the event that any gaming licensee fails to pay the gaming device fee within thirty (30) days from its due date, the City Council may, in its sole and subjective discretion, institute procedures for the revocation of the business license for the gaming licensee. Notice of the revocation proceedings will be sent to the gaming licensee and a hearing will be held not less than ten (10) nor more than thirty (30) days from the date of the notice of hearing sent to the gaming licensee. The notice shall be sent to the gaming licensee at the premises as set forth herein.

(e) In the event that the late charges and any delinquent gaming device fees are not paid on or before the date of the hearing, the City Council may hold said hearing and may elect to terminate the business license.

(f) Nothing contained herein shall be deemed a limitation of the remedies available to the City; and, in addition to the late charges, a summons may issue to enforce the misdemeanor provisions of this Article. (Ord. 1993-9 §1; Ord. 2007-04 §1)

Sec. 4-5-70. Penalties.

(a) In the event that any gaming licensee fails to make the gaming device fee payment in a timely fashion, or is suspected of providing false or misleading information to the City Clerk concerning the gaming device fee, notice thereof shall be sent by certified mail, return receipt requested, to the address supplied by the gaming licensee and by posting the notice on the premises in a conspicuous location. Service of the notice shall be deemed complete three (3) days after mailing and posting in the prescribed manner.

(b) In the event that the payment is not received within ten (10) business days from the date of the notice, in the event of nonpayment of the fee, or if the gaming licensee does not schedule a hearing before City Council in the event of false or misleading information within ten (10) business days from the date of the notice, then the gaming license and business license issued by the City shall immediately cease and terminate and the premises shall no longer be allowed to be used for gaming purposes; the premises shall not be considered for a new gaming license for a period of twelve (12) months from the end of said ten-day period, unless operated under a new gaming licensee unrelated, either directly or indirectly, to the gaming licensee failing to make the payments; and the gaming devices located upon the premises shall immediately, and forthwith, cease being used for any purposes.

(c) If the defaulting gaming licensee desires to continue operating the gaming establishment, all gaming device fees in arrears and all current gaming device fees, plus interest at the statutory rate, shall be paid prior to such gaming licensee recommencing operations. In addition, any past due amount for gaming device fees shall be deemed to be a first and prior lien against the real and personal property located at the premises, which lien may be foreclosed as provided for by statute, and which amount shall bear interest at the statutory rate.

(d) The failure to pay the gaming device fee in a timely fashion or supplying materially false or misleading information concerning this Article to the City Clerk shall also be deemed to be a misdemeanor. The owner of the premises may be punished in accordance with the provisions of Section 1-4-20 of this Code. Each day that such violation exists after the ten-business-day notice period shall be deemed a separate offense. (Ord. 1991-32 §V; Ord. 2007-04 §1)

ARTICLE 6

Telephone Occupation Tax

Sec. 4-6-10. Levy of tax.

There is hereby levied on and against telephone utility companies 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. The annual amount of tax levied hereby shall be three dollars (\$3.00) per telephone account, as determined by the number of telephone accounts within the City limits on December 31 of each and every year. (Ord. 1978-6 §1; Ord. 2007-04 §1)

Sec. 4-6-20. Filing statement.

Within thirty (30) days after the close of the fourth quarter of each year, each telephone utility company subject to this Article shall file with the City Clerk, in such form as the City Clerk may require, a statement showing the total telephone accounts for which local exchange telephone service was provided within the corporate limits of the City at the close of said fourth quarter. (Ord. 1978-6 §3; Ord. 2007-04 §1)

Sec. 4-6-30. Failure to pay.

If any telephone utility company subject to the provisions of this Article shall fail to pay the taxes as herein provided, the full amount thereof shall be due and collected from such company; and the same, together with an additional ten percent (10%) of the amount of taxes due, shall be and hereby is declared to be a debt due and owing from such company to the City. The City Attorney, upon direction of the City Council, shall commence and prosecute to final judgment and determination of any court of competent jurisdiction an action at law to collect said debt in the name of the People of the State of Colorado. (Ord. 1978-6 §4; Ord. 2007-04 §1)

Sec. 4-6-40. Inspection of records.

The City, its officers, agents or representatives shall have the right at all reasonable hours and times to examine the books and records of the telephone utility company which are subject to the provisions of this Article, and to make copies of the entries or contents thereof. (Ord. 1978-6 §6)

Sec. 4-6-50. Local purpose.

The tax herein provided is upon occupations and businesses in the performance of local functions and is not a tax upon those functions relating to interstate commerce. It is expressly understood that none of the terms of this Article are construed to mean that any telephone utility company is issued a franchise by the City. (Ord. 1978-6 §7)

Sec. 4-6-60. Tax in lieu of other taxes.

The tax provided herein shall be in lieu of all other payments by or fees and taxes on any telephone utility company subject to the provisions of this Article, other than ad valorem taxes, and in addition shall be in lieu of any free service furnished to the City by any said telephone utility company. (Ord. 1978-6 §8; Ord. 2007-04 §1)

Sec. 4-6-70. Penalty.

If any officer, agent or manager of a telephone utility company which is subject to the provisions of this Article shall fail, neglect or refuse to make or file the annual statement of accounts as required in Section 4-6-20 above, said officer, agent, manager or person shall, on conviction thereof, be punished in accordance with the provisions of Section 1-4-20 of this Code; provided that each day after said statement becomes delinquent during which said officer, agent, manager or person fails, neglects or refuses to make and file such statement shall be considered a separate and distinct offense. (Ord. 1978-6 §5; Ord. 2007-04 §1)

