

ORDINANCE No. 1

Series No. 1964

An Ordinance Concerning Revenue and Imposing an Occupational Tax Upon Businesses, Professions and Occupations, and to Secure a More Proper Distribution of the Burden of Taxes, and Providing Penalties for the Violation Thereof.

BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE
TOWN OF BRECKENRIDGE, COLORADO.

Section 1. Definition. Whenever in this Ordinance the words hereinafter defined or construed in this section are used, they shall, unless the context requires other uses, be deemed to have the following meanings:

- (a) Person. "Person" shall include any individuals, partnerships, associations, organizations or corporations.
- (b) Business. Any business, trade, occupation, profession, avocation or calling of any kind, having a fixed or transitory situs within the Town of Breckenridge.
- (c) "Engaged in Business". To carry on or take part in the operation of the business as owner, operator or agent.
- (d) Employee. Person working for remuneration under the control and direction of an employer.

Section 2. The Board of Trustees of the Town of Breckenridge hereby finds, determines and declares that considering the businesses and occupations in Breckenridge, and the relation of such businesses and occupations to the municipal welfare, as well as the relation thereof to the expenditures

required by the Town and a more proper, just and equitable distribution of the tax burdens within the Town and all matters proper to be considered in relation thereto, and that the tax imposed on each business herein defined is reasonable, proper, and nondiscriminatory and necessary for a just and proper distribution of tax burdens within the Town of Breckenridge.

Section 3. For the purposes of this Ordinance, all businesses shall be divided into five classes as provided in this section. Classes of business for this Ordinance shall be:

- (a) Class I Any business in which there are more than two (2) employees.
- (b) Class II Any business in which there are two (2) employees or less.
- (c) Class III Any business offering housing, rooming, or lodging accommodations for rent.
- (d) Class IV Any business not maintaining a permanent place of business within the Town of Breckenridge engaged in the selling or distribution of merchandise door-to-door within said Town.
- (e) Class V Any business selling malt, vinous and/or spirituous beverages for consumption on or off the premises.

Section 4. There is hereby levied and assessed for the period January 1, 1965 to January 1, 1966, and for each like period thereafter, an

occupation tax upon every business in Classes I through V in the amount specified for each class, as follows:

- Class I The sum of \$50.00.
- Class II The sum of \$25.00.
- Class III The sum of \$3.00 per rental unit (including trailer space) up to a maximum of \$50.00.
- Class IV The sum of \$2.00 per day up to a maximum of \$20.00.
- Class V The sum of \$50.00 for each establishment selling malt, vinous and/or spirituous beverages for consumption on the premises, and \$25.00 for each establishment selling malt, vinous and/or spirituous beverages for consumption off the premises.

- (a) The tax herein provided shall not apply to the operation of any business exempt by federal or state law.
- (b) The tax herein provided is incurred upon businesses in the performance of local functions and is not a tax upon those functions relating to interstate commerce.
- (c) For the purposes of this Section, any person offering for rent two (2) or more rental units shall be construed to be a business.
- (d) The tax herein provided shall not apply to the operation of a business dealing in wholesale trade only.

Section 5. An employee is declared to be exempt from the tax imposed by this Ordinance.

Section 6. Every person engaged in business in Breckenridge, unless exempt from this tax by law, shall make and file an occupational tax return with the Town Clerk on a form provided by the Town. The return shall show the name and address of the place of business, the nature of the business, together with such other information as may be required by the Town Clerk. The return shall be filed and the tax paid on or before January 1st of each year; provided, however, as to a new business the first return shall be filed prior to the starting of the business, and thereafter on or prior to January 1st of each year.

Section 7. Such tax shall be due and payable to the Town Clerk of the Town of Breckenridge on the 1st day of January of each year. The tax, if not paid as herein provided, shall become delinquent on January 2nd of the same year. As to all persons engaged in business for a period of less than a year, the tax shall be due and payable prior to the time the person engages in business.

Upon the receipt of the tax, it shall be the duty of the Town Clerk to execute and deliver to the operator of the business paying the tax, an "Occupational Tax Receipt", showing the name of the person paying the tax, the date of payment, business paying the tax, the period for which said tax is paid and the place at which the person conducts his business.

No refund shall be made to any person who discontinues business during the taxable year.

No tax payment or no Occupational Tax Receipt shall be transferable.

Interest shall accrue on all delinquent taxes from the day of delinquency until paid or collected at the rate of one percent (1%) per month.

Section 8. The payment of the tax imposed by this Ordinance shall not relieve the person paying the same from the payment of any other tax, hereafter imposed by ordinance, for any business he may carry on unless so provided by the ordinance imposing the tax, it being the intent of this Ordinance that the occupational taxes prescribed by the various sections or subsections of this Ordinance applicable to any business shall be cumulative except where otherwise specifically provided.

Section 9. Every person doing business in more than one store, stand, or other place of business, or engaging in more than one class of business, shall pay an additional tax of Ten Dollars (\$10.00) for each additional place or type of business, unless such person has paid a tax for a Class I or Class II business, and such places of business are contiguous to each other, communicate directly with and open into each other and are operated as a unit, except that in the case where any such additional place or class of business is a Class V business, the tax for each such Class V business, as specified in Section 4 of this Ordinance, shall be paid regardless of whether or not such person has paid a tax for any other class of business, and regardless of whether or not any such places of business are contiguous to each other, communicate directly with and open into each other, or are operated as a unit. The business may be transferred from one location to another without payment of additional taxes.

Section 10. It shall be unlawful for any person or his agent to engage in or carry on a business in the Town of Breckenridge for which an occupational tax is required, without first having paid the tax and obtained an Occupational Tax Receipt, as herein provided. For the purpose of this section, the opening of a place of business, or offering to sell, followed by a single sale or the doing of any act or thing in the furtherance of the business, shall be construed to be engaging in carrying on such business.

Section 11. The Town of Breckenridge shall have the right to recover all sums due by the terms of this Ordinance by judgment and execution thereon in a civil action in any court of competent jurisdiction; such remedy shall be cumulative with all other remedies provided herein for the enforcement of this Ordinance.

Section 12. Failure to comply with the terms of this Ordinance by payment of taxes, filing a return and to otherwise comply with the terms of this Ordinance shall constitute an offense and a violation thereof. Every person violating this Ordinance shall, upon conviction, be punished by a fine of not less than Twenty-Five Dollars (\$25.00) nor more than Three Hundred Dollars (\$300.00), or by imprisonment for not more than ten (10) days, or both such fine and imprisonment, for each offense. Delinquency for each calendar month shall constitute a separate offense, but no conviction for such violation shall work a revocation of any license issued to a defendant under the laws of the State of Colorado.

Section 13. All ordinances, or parts of ordinances, in conflict herewith, are hereby repealed, except that any violations of repealed ordinances occurring before the effective date of this Ordinance may be prosecuted to conclusion under the repealed ordinance.

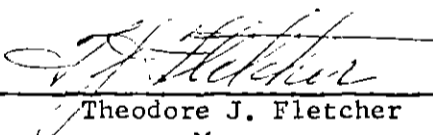
Section 14. Any license heretofore issued under any ordinance hereby repealed shall remain in effect until its expiration in lieu of any new license required hereunder.

Section 15. If any provisions of the Ordinance or the application thereof to any person, occupation, business or circumstance be held invalid,

such invalidity shall not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application, and the provisions of this Ordinance are declared to be severable, the Board of Trustees expressly declaring that it would have passed this Ordinance and every section, subsection, sentence, clause, phrases and words thereof, irrespective of the fact that any one or more of the other sections, subsections, sentences, clauses, phrases or words thereof may be declared invalid.


Section 16. It is declared that an emergency exists and that this Ordinance is necessary to the immediate preservation of the public peace, health, safety and general welfare, and shall be in force and effect five (5) days after publication.

READ, PASSED, ADOPTED AND ORDERED PUBLISHED THIS
11th DAY OF DECEMBER, 1964.



Theodore J. Fletcher
Mayor

Attest:



Elva Jane Enyeart
Town Clerk

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