

ORDINANCE NO. 3

Series 2015

AN ORDINANCE AMENDING CHAPTER 1 OF TITLE 3 OF THE BRECKENRIDGE TOWN CODE, KNOWN AS THE "TOWN OF BRECKENRIDGE SALES TAX ORDINANCE," CONCERNING TAX EXEMPTIONS

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF BRECKENRIDGE, COLORADO:

Section 1. The definition of "charitable organization" in Section 3-1-2 of the Breckenridge Town Code is amended to read as follows:

CHARITABLE ORGANIZATION: Any entity organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster local, national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation, and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office, or any veterans' organization registered under section 501(c)(19) of the "Internal Revenue Code of 1986", as amended, for the purpose of sponsoring a special event, meeting, or other function in the state of Colorado so long as such event, meeting, or function is not part of such organization's regular activities in the state.

Section 2. Section 3-1-4 (Y) of the Breckenridge Town Code is amended to read as follows:

Y. All sales, storage, use, or leasing of components used in photovoltaic or solar thermal systems and in the production of alternating current electricity from a renewable energy source, including but not limited to wind, as defined in section 3-1-2 of this chapter.

Section 3. Section 3-1-4 (Z) of the Breckenridge Town Code is amended to read as follows:

Z. All occasional sales by a charitable organization under the following conditions:

1. The sale of tangible personal property or concessions by the charitable organization takes place no more than ninety days, whether consecutive or not, during any one calendar year; and
2. The funds raised by the charitable organization through these sales are retained by the organization to be used in the course of the organization's charitable service.

Section 4. Except as specifically amended by this ordinance, the Breckenridge Town Code, and the various secondary codes adopted by reference therein, shall continue in full force and effect.

Section 5. The adoption of this ordinance does not result in a new tax, a tax rate increase, or a tax policy change directly causing a net tax revenue gain to the Town within the meaning of Article X, §20 of the Colorado Constitution.

Section 6. The Town Council finds, determines, and declares that it has the power to adopt this ordinance pursuant to the authority granted to home rule municipalities by Article XX of the Colorado Constitution and the powers contained in the Breckenridge Town Charter.

Section 7. This ordinance shall be published and become effective as provided by Section 5.9 of the Breckenridge Town Charter.

INTRODUCED, READ ON FIRST READING, APPROVED AND ORDERED PUBLISHED IN FULL this 13th day of January, 2015.

This ordinance was published in full on the Town of Breckenridge website on January 14, January 15, January 16, January 17 and January 18, 2015.

A public hearing on this ordinance was held on January 27, 2015.

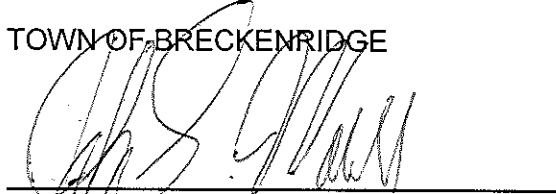
READ, ADOPTED ON SECOND READING AND ORDERED PUBLISHED IN FULL ON THE TOWN'S WEBSITE this 27th day of January, 2015. A copy of this Ordinance is available for inspection in the office of the Town Clerk.

ATTEST:

TOWN OF BRECKENRIDGE



Helen Cospolich, Town Clerk



John G. Warner, Mayor

APPROVED IN FORM



Town Attorney

1/27/15

Date

This Ordinance was published on the Town of Breckenridge website on January 28, January 29, January 30, January 31 and February 1, 2015. This ordinance shall become effective on March 3, 2015.