

ORDINANCE NO. 34

Series 2023

**A BILL FOR AN ORDINANCE TO CREATE NEW EXEMPTIONS FROM  
TAXATION IN THE SALES TAX CODE.**

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

**Section 1.** That section 3-2-2, entitled "DEFINITIONS" be amended by adding new definitions and placing them in alphabetical order as follows:

INCONTINENCE PRODUCTS AND DIAPERS: Absorbent cloth or disposable products worn by humans who are incapable of or have difficulty controlling their bladder or bowel movements.

MENSTRUAL CARE PRODUCTS: Tampons, panty liners, menstrual cups, sanitary napkins, and other similar tangible personal property designed for feminine hygiene in connection with the human menstrual cycle but does not include Grooming and hygiene products.

**Section 2.** That new sales tax exemptions be created in section 3-1-4 entitled "ITEMS EXEMPT FROM TAX" as subsections FF through HH and underlined to read as follows:

FF. All sales of feminine hygiene menstrual products.

GG. All sales of incontinence products and diapers.

HH. Any government fees imposed directly on the purchaser and required to be held in trust by the imposing government and separately stated on the invoice provided to the purchaser at the time of sale.

**Section 3.** The Town Council hereby finds, determines, and declares that this ordinance is necessary and proper to provide for the safety, preserve the health, promote the prosperity, and improve the order, comfort and convenience of the Town of Breckenridge and the inhabitants thereof.

**Section 4.** 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 26th day of September, 2023.

This ordinance was published in full on the Town of Breckenridge website on  
September 27, September 28, September 29, September 30 and October 1, 2023.


A public hearing on this ordinance was held on October 10, 2023.

READ, ADOPTED ON SECOND READING AND ORDERED PUBLISHED IN FULL ON THE TOWN'S WEBSITE this 10th day of October, 2023. A copy of this Ordinance is available for inspection in the office of the Town Clerk.


ATTEST:

TOWN OF BRECKENRIDGE

  
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Helen Cospolich, CMC, Town Clerk

  
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Eric S. Mamula, Mayor

APPROVED IN FORM

 10.17.23  
\_\_\_\_\_  
Town Attorney                      Date

This Ordinance was published on the Town of Breckenridge website on October 12, October 13, October 14, October 15 and October 16, 2023. This ordinance shall become effective on November 15, 2023.