

STANDARD (NON-EMERGENCY) REGULATION/RULE

Rule 3-17-3.A.19

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Rule Establishing Minimum Requirements for an Application for a Sales and Use Tax License
(Business License) or an Exempt Institution License
Under Chapter 3-17, “General Provisions for Tax Compliance,” B.R.C. 1981

BRC Section that is the subject of this Rule: **Chapter 3-17**

The minimum requirements for the City of Boulder’s Finance Department to accept a sales and use tax (business) license application under Section 3-17-3, B.R.C. 1981, and an exempt institution license application under Section 3-17-4, B.R.C. 1981 shall be as follows:

- A) An application on a City Manager approved form which is accessed through the City’s website at bouldercolorado.gov.
- B) Payment of applicable non-refundable license application review fee.
- C) A description of the business with sufficient detail to determine whether it complies with the B.R.C. generally.
- D) If the business has a fixed permanent location within a property owned or leased within the city boundaries, a description of the business with sufficient detail to determine whether the location of the business complies with the provisions of the City’s land use code - Title 9 of the B.R.C.
- E) If the business does not have a fixed permanent location within a property owned or leased within the city boundaries, the business must make clear whether it is or has one of the following:
 - i. Is a vendor or event organizer with use permission at a City-approved special event who is participating with the intent to advertise, exhibit, market, or sell tangible personal property or services for the purpose of fundraising; or
 - ii. Has a mobile vending cart permit issued by the City under Sections 4-11-12 or 4-18-4, B.R.C. 1981;
 - iii. Has a Mobile Food Vehicle license issued by the City under Section 4-20-66, B.R.C. 1981;
 - iv. Is a business that delivers goods or services that have been ordered to a specific location in the city by other than common carrier; or
 - v. Is a business that delivers taxable services delivered electronically under Subsection 3-2-2 (f), B.R.C. 1981.

Any statement on a license application that is later found to be incorrect, false, misleading, or incomplete, shall be considered cause to revoke the license.

To the extent only of any conflict, this Rule supersedes any conflicting Rules or parts of Rules including, without limitation, Rule 3-2-12(b).A.14.

*** NOTICE TO THE PUBLIC ***

Rule Rule #3-17-3.A.19

As adopting authority, on Dec 12, 2019 the Boulder City Manager filed with the city clerk a Rule proposing to:

Establish Minimum Requirements for an Application for a Sales and Use Tax License (Business License) or an Exempt Institution License Under Chapter 3-17, "General Provisions for Tax Compliance," B.R.C. 1981

Copies of the Rule are available for public review at the Central Records Office at the Municipal Building, 1777 Broadway, 2nd floor.

The public has a right to submit written comments on the proposed rule for 15 days from the date of this publication. Please direct written comments to:

Joel Wagner
Tax and Special Projects Manager
PO Box 791
Boulder, CO 80306-0791
salestax@bouldercolorado.gov

For more information, visit <https://bouldercolorado.gov/tax-license/online-tax> or call 303-441-3051.

If no written comments are received, the Rule will become final when the time for comments has passed.

STANDARD (NON-EMERGENCY) RULE SIGNATURE PAGE

Rule Establishing Minimum Requirements for an Application for a Sales and Use Tax License (Business License) or an Exempt Institution License Under Chapter 3-17, "General Provisions for Tax Compliance," B.R.C. 1981

Originating Department – B.R.C. Section Granting Rulemaking Authority:

Section 3-17-8, B.R.C. 1981

City Attorney's Office – Approval as to form and legality:

The proposed Rule was approved as to form and legality for adoption on

Dec 6, 2019 (date).

Signature: [Handwritten Signature]

City Manager / Adopting Authority – Approval as to substance

The proposed Rule was approved as to substance prior to publication and three copies were filed with the City Clerk on 12/10/2019 (date).

Adopting Authority Signature: [Handwritten Signature]

City Clerk Publication:

The public notice will be published in the Daily Camera on Dec 14, 2019 (date), starting a 15-day written comment period ending on Dec 29, 2019

No comments were received. The proposed Rule is in effect as of the end of the comment period.

City Clerk Signature: [Handwritten Signature]

City Manager / Adopting Authority - Comment Review/Effective Date:

Written comments were received for this Rule, and no change has been made. The Rule is in effect as of the end of the comment period.

Written comments were received for this Rule. The Rule was amended and returned to the City Attorney's Office for review on _____. The Rule is effective upon approval of the City Attorney.

City Attorney approval Date: _____

Signature: _____

Written comments were received for this Rule. The Rule has been amended and will be republished.

Adopting Authority Signature: _____



STANDARD

Contract Routing Cover Sheet

Please print and attach to your document

You can view the status of your contract using the [Contract Tracking Status Page](#).

OFFICE OF THE CITY ATTORNEY
 DEC 06 2019
 TO: _____

| | | | |
|---|--|---------------------|-----------------------------|
| Routing Number | 20191204-6139 | | |
| Originating Dept | Finance | | |
| Contact Person | Kara Skinner | Phone Number | 303-441-4027 |
| Project Manager / Contract Administrator | Joel Wagner | E-mail | wagnerj@bouldercolorado.gov |
| Counter Parties | n/a | | |
| Contract Title / Type | STANDARD (NON-EMERGENCY)REGULATION/RULE | | |
| Number | | | |
| Description | UPDATE to Rule Establishing Minimum Requirements for an Application for a Sales and Use Tax License (Business License) or an Exempt Institution License Under Chapter 3-17, "General Provisions for Tax Compliance," B.R.C. 1981 | | |
| Special Instructions | | | |
| Amount | | Expense Type | |

• Dept. Head Signature *Kara Skinner*

NOTE; Originating Department: Identify with a check mark all areas document needs to be routed.

- Purchasing _____
- Budget _____
- Sales Tax _____
- ✓ • CAO *KEH by jgw*
- ✓ • City Manager _____
- ✓ • Central Records _____
- ✓ • City Clerk _____ *MO*

Rule
3-17-³A.19

[Contract Tracking Home](#) | [Signature Routing Form](#) | [Track Contract Status](#) | [Update Contract Status](#)