

ORDINANCE NO. 722-15

AN ORDINANCE AMENDING THE FOWLER MUNICIPAL CODE SECTION 5.12.010(A)(ii)

WHEREAS, the term “performing or providing services” within Fowler Municipal Code is inconsistent with the Fowler Municipal Code provisions regarding sales tax; and

WHEREAS, the Board of Trustees desires to conform Fowler Municipal Code Section 5.12.010(A)(ii) with the Fowler Municipal Code provisions regarding sales tax.

BE IT ORDAINED by the town of Fowler Board of Trustees as follows.

Fowler Municipal Code Section 5.12.010(A)(ii) is amended in its entirety as follows.

A(ii) "Engaged in business" means performing or providing services as provided in Colorado Revised Statutes, 1973 as amended, Section,39-26-104, or selling, leasing, renting, delivering, installing or any activity in connection with the selling, leasing, renting, delivering, or installing in the Town of Fowler tangible personal property by retail or wholesale sale for use, storage, distribution, or consumption within the Town of Fowler. The term "engaged in business" does not include:

- I. Any person who owns commercial or residential real property offered for lease or rent in the ordinary course of business that does not employ one or more employees who perform any services or other activities within the town in relation to the lease, rental, operation or maintenance of such property for any period of time in a calendar month.
- II. Any homeowners' association that does not employ one or more employees who perform any services or other activities within the town in relation to the operation or maintenance of such association and its property for any period of time in a calendar month;
- III. Any non-profit organization;
- IV. Any person engaged exclusively in the business of selling commodities which are exempt from taxation under this Code.
- V. Conflicts. All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed or amended to the extent necessary to conform with this ordinance.

- VI. Severability. If any section, sentence, clause or phrase of this ordinance is for any reason held to be invalid or unconstitutional by a decision of any Court, such decision shall not affect the validity of the remaining portions of this ordinance.

PASSED, ADOPTED and ordered published the 24th day of September 2015.

TOWN OF FOWLER

DATED this 14th day of September 2015.

By Charles R. Hitchcock, mayor

ATTEST:

Kelly Lotrich, Town Clerk