

ORDINANCE 347

AN ORDINANCE CONCERNING A SCHEDULE OF SALES TAX SETTING FORTH THE APPLICABLE BRACKETS FOR THE COLLECTION OF SAID SALES TAX IN THE TOWN OF BERTHOUD, COLORADO.

BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF BERTHOUD, COLORADO:

This Ordinance should be referred to in conjunction with the Town of Berthoud Sales Tax Ordinance previously passed hereto and is an addition thereto.

SECTION 1. PURPOSE:

The purpose of this Ordinance is to establish a schedule for setting out the applicable brackets for the collection of the sales tax for the Town of Berthoud, Colorado which was adopted in Ordinance No. 338, which is the Sales Tax Ordinance for the Town of Berthoud.

SECTION 2.

There is hereby imposed upon all sales of tangible personal property a tax equal to 2% of the gross receipts of said sale. The imposition of the tax on individual sales shall be in accordance with the schedule set forth on "Exhibit A" attached hereto and made a part hereof by reference, titled "Chart 3".

The collection, administration and enforcement of this sales tax shall be performed by the Director of Revenue of the State of Colorado in the same manner as the collection, administration and enforcement of the state sales tax. The provisions of Article V of Chapter 138 C.R.S. 1963, as amended, and all rules and regulations promulgated by the Director of Revenue shall govern the collection, administration and enforcement of the sales tax imposed by this Ordinance.

SECTION 3. EFFECTIVE DATE:

The Board of Trustees of the Town of Berthoud herewith finds, determines and designates that this Ordinance is necessary for the immediate preservation of the public peace, health and safety; and whereas, in the opinion of the Board of Trustees, an emergency exists, this Ordinance shall take effect and be in force immediately after its final passage, adoption and publication.

Section 4. SEVERABILITY:

If any provision of this Ordinance or the application thereof to any person or circumstances is 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 to this end the provisions of this Ordinance are declared to be severable.

This Ordinance was introduced, read, passed on first reading and ordered published by the Board of Trustees of the Town of Berthoud at its Special Meeting held this 21st day of December, A.D., 1970.



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Mayor

ATTEST:



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Town Clerk

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