

**FIRST READING: October 2, 2018**

**SECOND READING: October 16, 2018**

**ORDINANCE NO. 6241**

**AN ORDINANCE AMENDING THE LOVELAND MUNICIPAL CODE WITH  
RESPECT TO THE DATE UPON WHICH LIQUOR OCCUPATION TAX RENEWAL  
FEES MUST BE PAID**

**WHEREAS**, the City of Loveland ("*City*") is a Colorado home rule municipality, with all powers and authority attendant thereto; and

**WHEREAS**, Title 3, Chapter 20, of the Loveland Municipal Code ("*Code*") contains provisions applicable to occupational licensing and taxing of liquor and beer outlets within the City; and

**WHEREAS**, Code Sections 3.20.050(A) and 3.20.050(D) provide that liquor occupation tax renewal fees are due on the first day of January of each year; and

**WHEREAS**, in order to reduce confusion and administrative duplication, the due date for payment of liquor occupation license renewal fees should correspond with the due dates for each liquor licensee's liquor license renewal; and

**WHEREAS**, City Council, pursuant to its home rule authority, desires to enhance the public's welfare by amending Code Sections 3.20.050(A) and 3.20.050(D) to deliver services efficiently, and reduce confusion for the public and liquor licensees, and that such amendments are in the best interests of the City.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LOVELAND, COLORADO:**

**Section 1.** That Sections 3.20.050(A) and 3.20.050(D) of the Loveland Municipal Code are hereby amended as follows:

**3.20.050 Payment**

A. Such tax shall be due and payable to the City Clerk on the same date as the liquor license renewal fee is due for each license held by an operator, and shall be deemed delinquent thirty (30) days after the liquor license renewal date appears in the City's liquor license records. Prepayment of said tax may be made in the month preceding the liquor license renewal due date.

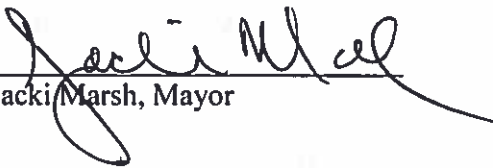
B. Upon receipt of the tax payment, it shall be the duty of the city clerk to issue an occupational tax license, showing the name of the operator paying the tax, the date of payment, the annual period for which the tax is paid, and the place at which the operator conducts business.

C. The operator shall, at all times during each year, keep the current license posted in a conspicuous place in his place of business.

D. No refund shall be made to any person or operator who discontinues business under a license before the expiration of the period covered by the tax. In the event the ownership of an existing license is transferred to a new licensee or operator during any year, the transferred license shall not be considered a new license and no additional occupational license tax shall be required in connection with such transfer. Operators shall pay the tax for the year 2019 corresponding with the operator's renewal date, as specified in subsection (A) of this section, in addition to a prorated tax amount, as determined by the City Clerk, for each day subsequent to January 1, 2019 until, and including, December 31, 2019. All taxes provided for in this Chapter shall be due as provided above, except that all taxes provided for in this subsection shall be due and payable upon the acquisition and approval of a new liquor license and shall be delinquent ten (10) days thereafter. Interest shall accrue on all delinquent taxes from the day of delinquency until paid and shall accrue at the rate of one percent (1%) per month.

**Section 2.** That as provided in City Charter Section 4-9(a)(7), this Ordinance shall be published by title only by the City Clerk after adoption on second reading unless the Ordinance has been amended since first reading in which case the Ordinance shall be published in full or the amendments shall be published in full. This Ordinance shall be in full force and effect (10) days after publication following final adoption, as provided in City Charter Section 4-8(b).

ADOPTED this 16<sup>th</sup> day of October, 2018.

  
Jacki Marsh, Mayor

ATTEST:

  
City Clerk, Acting

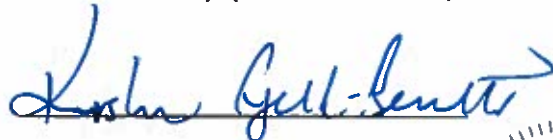
APPROVED AS TO FORM:

  
Assistant City Attorney



Ordinance 6241

I, Patti Garcia, City Clerk of the City of Loveland, Colorado, hereby certify that the above and foregoing Ordinance was introduced at a regular (or special) meeting of the City Council, held on October 2, 2018 and was initially published in the Loveland Daily Reporter-Herald, a newspaper published within the city limits, in full on October 6, 2018 and by title except for parts thereof which were amended after such initial publication which parts were published in full in said newspaper on October 20, 2018.

  
City Clerk, Acting

Effective Date: October 30, 2018

