

ORDINANCE NO. 1164 (2025)

AN ORDINANCE OF THE CITY COUNCIL FOR THE CITY OF CRAIG, COLORADO AMENDING A PORTION OF CHAPTER 3.16 OF THE CRAIG MUNICIPAL CODE CONCERNING SALES TAX TO CHANGE REPORTING PERIOD THRESHOLD AMOUNTS

WHEREAS, Colorado HB-24-1041 authorized the department of revenue to permit taxpayers that remit sales and use tax to increased filing thresholds;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CRAIG, COLORADO AS FOLLOWS:

Title 3, Chapters/sections 3.16.070 and noted subsections of those chapters/sections are hereby amended to read as follows:

3.16.070 Collection, administration and enforcement:

D. Reporting Periods

1. Unless otherwise approved by the city council by resolution, taxpayers must file returns and pay taxes as follows:
 - a. Upon approval of the finance director, a taxpayer whose ~~yearly~~ monthly tax is ~~three hundred dollars (\$300.00)~~ fifteen dollars (\$15.00) or less ~~per month~~ may file returns and pay tax annually. ~~or monthly.~~
 - b. A taxpayer whose tax is less than six hundred dollars (\$600.00) per month may file returns and pay tax quarterly.
 - c. A taxpayer whose ~~yearly~~ monthly tax is ~~more than three hundred dollars (\$300.00)~~ six hundred dollars (\$600.00) or more ~~per month~~ shall file returns and pay tax monthly.

READ, APPROVED AND ORDERED PUBLISHED ON FIRST READING THIS 25TH DAY OF FEBRUARY, 2025 BY THE CITY COUNCIL OF THE CITY OF CRAIG, COLORADO.

Chris Nichols, Mayor

ATTEST:

Katie Carmody, City Clerk

Votes in favor: ____

Votes opposed: ____

Abstained: ____

FOLLOWING SECOND READING AND PUBLIC HEARING, PASSED AND BE IT ORDAINED BY
THE CITY COUNCIL OF THE CITY OF CRAIG THIS 11TH DAY OF MARCH, 2025.

Chris Nichols, Mayor

ATTEST:

Katie Carmody, City Clerk

Votes in favor: ____

Votes opposed: ____

Abstained: ____