



## Legislation Text

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### Sales & Use Tax Code Presentation

- Most, if not all, large home rule cities have their own tax code and self-collect.
- As a result the home rule cities have their own tax audit staffs.
- Sales and use tax codes generate revenue and disputes.
- There is a large body of case law that applies to sales and use tax codes.
- Commerce City studied how to clarify one section in particular, 20-4-7.
- However, TABOR complicates such a study because we have had a clarification ruled to be a "new tax" in a recent case.
- So we must look at options.

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**Financial Impact :** None

**Funding Source :** N/A

**Staff Recommendation :** This presentation is for Council's information and discussion.