

ORDINANCE NO. 100, 2018  
OF THE COUNCIL OF THE CITY OF FORT COLLINS  
AMENDING ARTICLE V OF CHAPTER 25 OF THE CODE OF THE CITY OF  
FORT COLLINS CONCERNING THE CITY'S TELEPHONE OCCUPATION TAX

WHEREAS, Article XX, § 6.g. of the Colorado Constitution grants to the City of Fort Collins, as a home rule municipality, all powers necessary to levy and collect taxes for municipal purposes, subject to any limitations in the Colorado Constitution; and

WHEREAS, since January 1, 1979, the City, through the City Council's exercise of its home rule taxing powers, has levied, collected and enforced a telephone occupation tax in the amount of seventy cents (\$0.70) per account for local exchange telephone service to customers in the City (the "Telephone Occupation Tax"); and

WHEREAS, the City has been collecting, and Voice over Internet Protocol ("VoIP") providers have been remitting, the Telephone Occupation Tax; and

WHEREAS, City staff has reviewed the Telephone Occupation Tax and is recommending a revision to state more clearly that VoIP is subject to the tax; and

WHEREAS, the City Council hereby finds that amending the Telephone Occupation Tax as proposed in this Ordinance is in the City's and its taxpayers' best interests and necessary for the public's health, safety and welfare.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF FORT COLLINS as follows:


Section 1. That the City Council hereby makes and adopts the determinations and findings contained in the recitals set forth above.

Section 2. That Section 25-326 of the Code of the City of Fort Collins is hereby amended to read as follows:

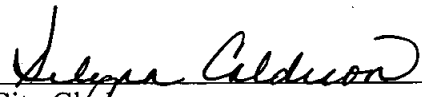
**Sec. 25-326. Levy of tax.**

There is hereby levied against every telephone utility company engaged in the business of furnishing local exchange telephone service within the City a tax on the privilege of engaging in such business. The amount of such tax shall be seventy cents (\$0.70) per account per month. For the purposes of this Division, *account* shall be defined as a billing of a telephone utility company for service to a customer. For the purposes of this Division, *telephone utility company engaged in the business of furnishing local exchange telephone service* shall include Voice over Internet Protocol (VoIP) service.

Introduced, considered favorably on first reading, and ordered published this 17th day of July, A.D. 2018, and to be presented for final passage on the 21st day of August, A.D. 2018.


  
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Mayor Pro Tem

ATTEST:

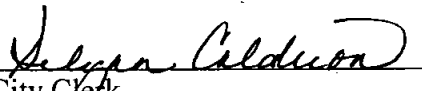
  
\_\_\_\_\_  
City Clerk



Passed and adopted on final reading on the 21st day of August, A.D. 2018.

  
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Mayor

ATTEST:

  
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City Clerk

