

**TOWN OF EAGLE, COLORADO
ORDINANCE NO. 18
(Series of 2020)**

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF EAGLE, COLORADO
AMENDING CHAPTER 3.04 OF THE EAGLE MUNICIPAL CODE TO CODIFY A SPECIAL
SALES TAX ON CIGARETTES, TOBACCO PRODUCTS AND NICOTINE PRODUCTS

WHEREAS, at the regular election held on April 7, 2020, the Town's electors approved the levy of a special sales tax on cigarettes, tobacco products and nicotine products, as those terms are defined in C.R.S. § 18-13-121, at the rate of 20 cents per cigarette sold or \$4.00 per pack of twenty cigarettes sold and 40% on the price paid for the purchase of all other tobacco products and nicotine products, commencing on July 1, 2020; and

WHEREAS, the Town Council now wishes to adopt this Ordinance to codify the special sales tax in Chapter 3.04 of the Eagle Municipal Code, and to implement the special sales tax in accordance with the wishes of the electorate.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF EAGLE, COLORADO AS FOLLOWS:

Section 1. Section 3.04.020(A) of the Eagle Municipal Code is hereby amended by the addition of the following new definition, to be inserted in alphabetical order:

Cigarette, tobacco product, or nicotine product means:

1. A product that contains nicotine or tobacco or is derived from tobacco and is intended to be ingested or inhaled by or applied to the skin of an individual; or
2. Any device that can be used to deliver tobacco or nicotine to the person inhaling from the device, including an electronic cigarette, cigar, cigarillo, or pipe.
3. Notwithstanding the above, *cigarette, tobacco product, or nicotine product* does not mean a product that the food and drug administration of the United States department of health and human services has approved as a tobacco use cessation product.

Section 2. Chapter 3.04 of the Eagle Municipal Code is hereby amended by the addition of a new Section 3.04.068 to read as follows:

Section 3.04.068. – Special Sales Tax on the Sale of Cigarettes, Tobacco Products and Nicotine Products.

In addition to the regular municipal sales tax described in this Chapter, there is hereby imposed, and shall be collected and paid a special sales tax on the sale of cigarettes, tobacco products and nicotine products at the rate of 20 cents per

cigarette sold or \$4.00 per pack of twenty cigarettes sold and 40% on the price paid for the purchase of all other tobacco products and nicotine products.

Section 3. Chapter 3.04 of the Eagle Municipal Code is hereby amended by the addition of a new Section 3.04.069 to read as follows:

Section 3.04.069. – Collection, Administration and Enforcement of Special Sales Tax on the Sale of Cigarettes, Tobacco Products and Nicotine Products.

The collection, administration and enforcement of the special sales tax on the sale of cigarettes, tobacco products and nicotine products imposed by Section 3.04.068 shall be performed by the Finance Director in the same manner as the collection, administration and enforcement of the regular sales tax except that tax returns and tax payments shall be submitted to the Finance Director instead of the Colorado Department of Revenue. If the retailer or vendor pays its regular sales tax on an annual basis, said special sales tax on the sale of cigarettes, tobacco products and nicotine products shall be remitted no later than January 20 of each year. If the retailer or vendor pays its regular sales tax on a monthly basis, the special sales tax on the sale of cigarettes, tobacco products and nicotine products shall be remitted no later than the 20th day of each month. If the retailer or vendor pays its regular sales tax on a quarterly basis, the special sales tax on the sale of cigarettes, tobacco products and nicotine products shall be remitted no later than April 20 for the months of January through March, no later than July 20 for the months of April through June, no later than October 20 for the months of July through September, and no later than January 20 for the months of October through December of the previous year. Such sales tax revenues collected by the retailer or vendor shall be submitted with special sales tax return forms promulgated by the Finance Director.

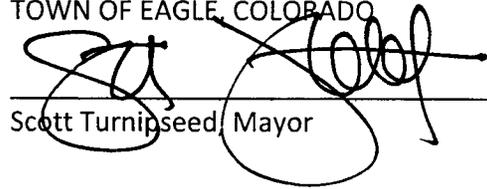
Section 4. Severability. If any article, section, paragraph, sentence, clause, or phrase of this Ordinance is held to be unconstitutional or invalid for any reason, such decision shall not affect the validity or constitutionality of the remaining portions of this Ordinance. The Town Council hereby declares that it would have passed this Ordinance and each part or parts hereof irrespective of the fact that any one, or part, or parts be declared unconstitutional or invalid.

Section 5. Safety. This Ordinance is deemed necessary for the protection of the public health, safety and welfare.

Section 6. Effective Date. This ordinance shall be effective 10 days after publication.

INTRODUCED, READ, PASSED, ADOPTED AND ORDERED PUBLISHED ON JUNE 18, 2020.

TOWN OF EAGLE, COLORADO



Scott Turnipseed, Mayor

ATTEST:



Jenny Rakow, Town Clerk



PROOF OF PUBLICATION

STATE OF COLORADO)
)
COUNTY OF EAGLE)

I, Jenny Rakow, Town Clerk for the Town of Eagle, do solemnly swear and affirm that I published in full a true and correct copy of Ordinance No. 18, Series of 2020, on the Town of Eagle’s web site, www.townofeagle.org, on the 19TH day of June , 2020.

Witness my hand and seal this 19th day of June 2020.



Jenny Rakow
Town Clerk

