

**ORDINANCE No. 395**

**AN ORDINANCE CONCERNING REVENUE AND IMPOSING AN OCCUPATION TAX ON ELECTRIC UTILITY COMPANIES HOLDING FRANCHISES WITH THE CITY OF GOLDEN, COLORADO, TO SECURE A PROPER DISTRIBUTION OF THE BURDEN OF TAXES AND TO PROVIDE PENALTIES THEREOF.**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GOLDEN, COLORADO:**

**Section 1. Declaration of policy and purpose.** The City Council of the City of Golden, Colorado, hereby finds, determines and declares that considering the nature of the electric utility business and the relation of such business to the municipal welfare, as well as the relation thereof to the expenditures required by the City, and a proper, just and equitable distribution of tax burdens within the City, and all other matters properly to be considered thereto, that the classification of said business as a separate occupation is reasonable, proper, uniform and nondiscriminatory and that the amount of tax hereby imposed by this ordinance is reasonable, proper, uniform and nondiscriminatory and necessary for a just and proper distribution of tax burdens within the City of Golden, Colorado.

**Section 2. Dates payable.** The said tax shall commence on the effective date hereof and shall be payable to the City Treasurer on the 1st days of January and July of each year for the period of six months next preceeding the said dates. The said tax shall become delinquent 60 days after the said tax becomes due. In the event the percentage of gross revenues does not exceed the minimum tax as hereinafter set forth, then one-half of such minimum shall be due and payable on each January 1st, and one-half thereof due and payable on July 1st of each year.

**Section 3. Levy and Schedule.** There is hereby levied on and against the following utility company holding a franchise with the City of Golden, Colorado, an occupation tax according to the following:

A. Colorado Central Power Company, a tax equal to \$7,500.00 per annum, or 3% of the gross revenues, whichever is greater which gross revenues arise from the sale of electrical energy within the corporate limits of the City, as now or hereafter fixed, to the inhabitants thereof under the existing City franchise.

The term "gross revenues" as used herein shall be construed to mean any revenue earned within the corporate limits of the City as now or hereafter fixed, from the sale of electrical energy, after adjustment of the net write off of the uncollectible accounts and corrections of bills theretofore rendered; provided, however, there shall be excluded from such gross revenue all amounts paid to the company by the City for street lighting; and provided further, there shall also be excluded from such gross revenue all revenue in excess of \$2,500.00 derived per annum from the sale of electrical service rendered to each customer at

any one location, all as billed by the company under rates, rules and regulations then effective and on file with the City.

**Section 4. Filing of gross figure.** For the purpose of ascertaining the amount of the tax to be paid as required by this ordinance, it shall be the duty of such corporation and of the president, secretary, and treasurer thereof, or such of them as shall reside in this State or this City, or if neither of said officers reside in this State or City, then of the manager or other officer or agent of such corporation having general control, management, or supervision of the business within this State or City, to transmit a statement under oath to the City Clerk of the gross figure as prescribed in Section 2 of this ordinance for the company during the preceeding six months as hereinafter set forth, and such statement shall become delinquent 60 days after the end of said period of six months.

Said statement shall include in a separate section thereof any revenues earned by the company that are specifically excepted under Section 3 hereof.

**Section 5. Failure to pay.** If said corporation shall fail to pay the said taxes as herein provided, the full amount thereof with an addition of 10% thereof, shall be due and collected from such corporation, and the same shall be and hereby is declared to be a due debt and owing from said corporation to the City of Golden, Colorado. The City Attorney of the City of Golden, Colorado, shall commence and prosecute to final judgment and determination in any court of competent jurisdiction an action at law to collect the said debt in the name of the City of Golden, Colorado.

**Section 6. Penalty clause.** If any officer, agent or manager of such corporation shall fail, neglect or refuse to make or file such semi-annual statement herein prescribed of the gross figures as set forth herein, the said officer, agent or manager or person shall on conviction thereof be punished by a fine of not less than \$25.00 nor more than \$300.00, or by imprisonment for not less than ten days nor more than 90 days, provided, however, that each said day after each such semi-annual statement shall become delinquent during which the officer, agent, manager or person shall so fail, neglect or refuse to make and file such statement shall be considered a separate and distinct offense.

**Section 7. Inspection of records.** The City of Golden, Colorado, its officers, agents or representatives shall have the right at all reasonable hours and times to examine any and all parts of the books and records of such corporation that pertain to the gross revenues of the corporation in the City, and to make copies of the entries or contents thereof.

**Section 8. Successors.** The provisions of this ordinance shall apply to the successors and assigns of the company as set out in Section 1 hereof, and to any and all corporations, partnerships, persons or others functioning and supplying, operating, engaging in or carrying on any business of the same na-

ture as set out in Section 1 of this ordinance.

**Section 9. Single purpose not diverted.** The purpose of this ordinance being to raise revenue for the City of Golden, Colorado, and to secure a proper distribution of the monies to be raised under this ordinance, this ordinance shall be void in case the Supreme Court of the State of Colorado shall hold that any part of the monies to be raised under this ordinance must be used for any other purpose.

**Section 10. Repeal.** All ordinances and parts of ordinances in conflict herewith are hereby repealed.

**Section 11. Local purpose.** The tax herein provided is upon occupations and businesses in the performance of local functions and is not a tax upon those functions as relating to interstate commerce.

Introduced and read and ordered published this 11th day of October, A. D., 1956.

Adopted and approved and ordered published this 8th day of November, A. D., 1956.

Attest: **CLARK B. CARPENTER**  
Mayor  
**B. O. BEAUSANG**  
City Clerk

Approved as to form:  
**WILLIAM D. JOHNSON**  
City Attorney

I, B. O. Beausang, City Clerk of the City of Golden, Colorado, do hereby certify that the foregoing ordinance was introduced and first read at a meeting of the City Council of said City held on the 11th day of October, more than ten days prior to its final ordinance as the law directs, and for Council was published as a proposed 1956, and by order of the said City passage in The Golden Outlook, legal newspaper; and that on the 8th day of November, 1956, the said proposed ordinance was read and passed by the City Council aforesaid, the said meeting being a regular meeting of said City Council.

Witness my hand and official seal of the City of Golden, Colorado, this 9th day of November, A. D., 1956.

(SEAL)  
Attest: **B. O. BEAUSANG**  
City Clerk of the City of Golden, Colorado.

---