

RESOLUTION NO. 1380

**A RESOLUTION OF THE GOLDEN CITY COUNCIL
ENCOURAGING BUSINESSES TO CONDUCT SELF-AUDITS
FOR SALES AND USE TAX AND PROVIDING FOR A WAIVER
OF PENALTY AND INTEREST DURING THE SELF-AUDIT
PERIOD**

WHEREAS, the City of Golden Municipal Code, Title 3, "Retail Sales and Use Tax", establishes the sales and use tax base, and the administration and collection thereof; and

WHEREAS, City staff has and will continue to provide education to the business community regarding sales and use tax; and

WHEREAS, the business community has an obligation to appropriately collect and remit sales and use taxes rightfully due to the City; and

WHEREAS, Council wishes to encourage taxpayer education and voluntary compliance.

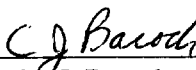
THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GOLDEN, COLORADO:

Section 1. Self-Audit. Businesses are encouraged to conduct a self-audit of their records to determine if any additional sales and/or use tax is due to the City of Golden.

Section 2. Waiver of Penalty and Interest. As a result of conducting a self-audit, penalties of 10% and interest of 1% per month will be waived on sales and use tax obligations incurred prior to March 1, 2003 and remitted to the City of Golden on or before June 30, 2003.

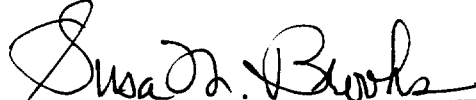
Section 3. Approval. The program, as defined in Sections 1 and 2, is hereby approved.

Adopted the 27th day of March, 2003.



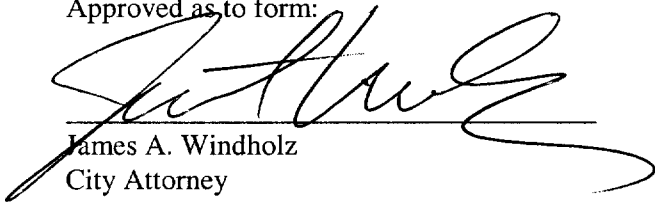
Charles J. Baroch
Mayor

ATTEST:



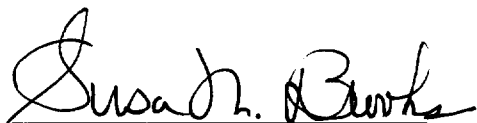
Susan M. Brooks, MMC
City Clerk

Approved as to form:


James A. Windholz
City Attorney

I, Susan M. Brooks, City Clerk of the City of Golden, Colorado, do hereby certify that the foregoing is a true copy of a certain Resolution adopted by the City Council of the City of Golden, Colorado at a regular meeting thereof held on the 27th day of March, A.D., 2003.

(SEAL)

ATTEST: 
Susan M. Brooks, City Clerk of the
City of Golden, Colorado