

RESOLUTION NO. 2021 - ____

BOARD OF COUNTY COMMISSIONERS

OF THE

COUNTY OF SUMMIT

STATE OF COLORADO

A RESOLUTION PROVIDING FOR THE ELIMINATION OF THE VENDOR FEE FOR ALL SUMMIT COUNTY SALES TAX LEVIES

WHEREAS, Title 29, Article 2, Part 1 of the Colorado Revised Statutes (“C.R.S.”, as such statutes may be amended), provides that each county government in the state is authorized to levy a sales tax within the boundaries of such county; and

WHEREAS, the Board of County Commissioners has previously levied a 2.0% sales tax within Summit County for such purposes as described therein and has authorized the retention of a vendor fee by vendors to recoup the cost of collecting and remitting sales tax revenues; and

WHEREAS, Title 29, Article 2, Part 1 of the Colorado Revised Statutes also authorizes the Board of County Commissioners to levy a sales tax within the boundaries of Summit County for the purpose of financing, constructing, operating, and maintaining a mass transportation system; and

WHEREAS, the Board of County Commissioners currently levies a 0.75% sales tax within Summit County for such mass transportation purposes and has authorized the retention of a vendor fee by vendors to recoup the cost of collecting and remitting sales tax revenues; and

WHEREAS, Board finds that changes in technology have greatly reduced the cost of collecting and remitting sales tax revenues by vendors such that the retention of a 3.33% fee by vendors is excessive and unreasonable; and

WHEREAS, Board finds that the State of Colorado has amended the Colorado Revised Statutes to place a reasonable cap on the amount of vendor fees that a vendor may retain on the State of Colorado sales tax collections, thereby allowing vendors to recoup their reasonable costs of collecting and remitting sales and use taxes generally via the State of Colorado vendor fee laws, rules and regulations; and

WHEREAS, Board finds that changing the vendor fee is entirely an administrative matter not subject to the initiative and referendum process and that any such change is not material in nature; and

WHEREAS, the Board finds that the elimination of the vendor fee is reasonable, necessary and appropriate to promote the projects and programs of the County and should be implemented at the earliest possible date, which is January 1, 2022.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS THAT:

Section 1. Vendor/Service Fee Repeal. Effective January 1, 2022, vendors shall no longer be authorized to retain a vendor fee (service fee) on any Summit County sales tax collections. All prior approvals for the retention of a vendor fee (service fee) by vendors regarding the 2.0% Summit County sales tax levy as well as the 0.75% mass transportation sales tax levies are hereby revoked effective January 1, 2022.

Section 2. Filing With the Colorado Department of Revenue. The Board hereby directs that a copy of this Resolution shall be filed with the Colorado Department of Revenue immediately.

Section 3. Authorize Officials and Employees. The officials and employees of the County and its members are hereby authorized and directed to take all actions necessary or appropriate to effect the provisions of this Resolution.

Section 4. Resolution Repeals and Supersedes Prior Enactments and Approvals. The provisions of this Resolution shall supersede and repeal all resolutions, approvals or other actions inconsistent with the provisions of this Resolution.

Section 5. Partial Invalidity. If any section, paragraph, clause or provision of this Resolution shall for any reason be held to be invalid or unenforceable, such invalidity or unenforceability shall not affect any of the remaining sections, paragraphs, clauses or provisions of this Resolution.

ADOPTED this ____ day of November 2021.

**COUNTY OF SUMMIT
STATE OF COLORADO
BY AND THROUGH ITS
BOARD OF COUNTY COMMISSIONERS**

Elisabeth Lawrence, Chair

ATTEST:

Kathleen Neel, Clerk and Recorder