

STANDARD (NON-EMERGENCY) REGULATION/RULE

Rule 3-2-4 A.19

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Rule Defining Postmark Date as Proof of Timely Filed and
Paid Under Section 3-2-4, “Vendor Liable for Tax,” B.R.C. 1981

BRC Sections that are the subject of this Rule: **Section 3-2-4**

Section 3-2-4, “Vendor Liable for Tax,” B.R.C. 1981 requires vendors file a return and remit tax “on or before the twentieth day of each month” for the period preceding the twentieth day of each month.

For the purposes of determining penalties and interest described in Section 3-17-13, B.R.C. 1981, timely remittance of return and payment may be evidenced by the postmark date if mailed; otherwise, timely payment may be evidenced by the City Manager's validation date, provided however;

- A) In the event of a dispute regarding timely filing, the taxpayer must provide a copy of a United State Postal Service receipt or postmark to the City of Boulder tax division accompanied by the taxpayer certification of the image's authenticity, and
- B) For purposes of this rule, a postmark shall not include a private meter mark.

When the twentieth day of the month falls on a Saturday, Sunday, or legal holiday, the due date for filing and remittance of taxes will be the next day that is not on a Saturday, Sunday, or legal holiday.

To the extent only of any conflict, this Rule supersedes any conflicting Rules or parts of Rules.

*** NOTICE TO THE PUBLIC ***

Rule 3-2-4.A.19

As adopting authority, on December 12, 2019 the Boulder City Manager filed with the city clerk a Rule proposing to:

Define Postmark Date as Proof of Timely Filed and Paid Under Section 3-17-13, B.R.C. 1981

Copies of the Rule are available for public review at the Central Records Office at the Municipal Building, 1777 Broadway, 2nd floor.

The public has a right to submit written comments on the proposed rule for 15 days from the date of this publication. Please direct written comments to:

Joel Wagner
Tax and Special Projects Manager
PO Box 791
Boulder, CO 80306-0791
salestax@bouldercolorado.gov

For more information, visit <https://bouldercolorado.gov/tax-license/online-tax> or call 303-441-3051.

If no written comments are received, the Rule will become final when the time for comments has passed.

STANDARD (NON-EMERGENCY) RULE SIGNATURE PAGE

Rule Defining Postmark Date as Proof of Timely Filed and
Paid Under Section 3-17-13, "Vender Liable for Tax," B.R.C. 1981

Originating Department – B.R.C. Section Granting Rulemaking Authority:

Section 3-17-8, B.R.C. 1981

City Attorney's Office – Approval as to form and legality:

The proposed Rule was approved as to form and legality for adoption on

Dec 6, 2019 (date).

Signature: [Handwritten Signature]

City Manager / Adopting Authority – Approval as to substance

The proposed Rule was approved as to substance prior to publication and three copies were

filed with the City Clerk on Dec. 10, 2019 (date).

Adopting Authority Signature: [Handwritten Signature]

City Clerk Publication:

The public notice will be published in the Daily Camera on December 14, 2019
(date), starting a 15-day written comment period ending on December 29, 2019

No comments were received. The proposed Rule is in effect as of the end of the
comment period.

City Clerk Signature: [Handwritten Signature]

City Manager / Adopting Authority - Comment Review/Effective Date:

Written comments were received for this Rule, and no change has been made. The
Rule is in effect as of the end of the comment period.

Written comments were received for this Rule. The Rule was amended and returned
to the City Attorney's Office for review on _____. The Rule is effective
upon approval of the City Attorney.

City Attorney approval Date: _____

Signature: _____

Written comments were received for this Rule. The Rule has been amended and will
be republished.

Adopting Authority Signature: _____



STANDARD

Contract Routing Cover Sheet

OFFICE OF THE CITY ATTORNEY

Please print and attach to your document

DEC 08 2019

You can view the status of your contract using the [Contract Tracking Status Page](#).

To: _____

Routing Number	20191204-6140		
Originating Dept	Finance		
Contact Person	Kara Skinner	Phone Number	303-441-4027
Project Manager / Contract Administrator	Joel Wagner	E-mail	wagngerj@bouldercolorado.gov
Counter Parties	n/a		
Contract Title / Type	STANDARD (NON-EMERGENCY) REGULATION/RULE		
Number			
Description	Rule Defining Postmark Date as Proof of Timely Filed and Paid Under Section 3-2-4, "Vendor Liable for Tax," B.R.C. 1981		
Special Instructions			
Amount		Expense Type	

• Dept. Head Signature *Kara Skinner*

NOTE; Originating Department: Identify with a check mark all areas document needs to be routed.

- Purchasing _____
- Budget _____
- Sales Tax _____
- ✓ • CAO *KEH by jw*
- ✓ • City Manager _____
- Central Records _____
- ✓ *City Clerk*

+ New Rule
Rule
3-2-4.A.19

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