Rule Defining Postmark Date as Proof of Timely Filed and

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: [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: [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

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

City Clerk Signature: [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

Please print and attach to your document

You can view the status of your contract using the Contract Tracking Status Page.

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

- Dept. Head Signature

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

- Purchasing
- Budget
- Sales Tax
- CAO
- City Manager
- Central Records

New Rule

3-2-4.A.19

City Clerk