

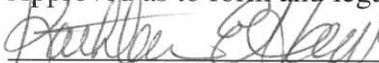
Rule Establishing Minimum Requirements for an Application for a Sales and Use Tax or an Exempt Institution License Under Chapter 3-2, B.R.C.

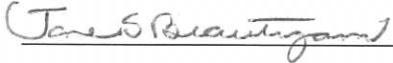
The minimum requirements for acceptance by the City of Boulder's Finance Department for an application for a sales and use tax license under Subsections 3-2-11(d) and an exempt institution license under 3-2-12(b), B.R.C. 1981 shall be as follows:

- A) Payment of applicable non-refundable license application review fee.
- B) A description of the business **on required city forms** with sufficient detail to determine whether the location of the business complies with the provisions of Title 9 of the Boulder Revised Code.
- C) A location of the business that:
  - i) Is a fixed permanent location within a property owned or leased by the business; or
  - ii) Is a vendor or event organizer with use permission at a city approved special event; or
  - iii) Has a mall permit issued by the City; or
  - iv) Has a Mobile Food Vehicle license issued by the City.
- D) Failure to meet all of these requirements, or any statement on the license application that is incorrect, false, misleading, or incomplete, shall be considered cause to revoke the license pursuant to Subsection 4-1-10(a) "Revocation of Licenses," B.R.C. 1981.

The Adopting Authority establishes this rule to set minimum requirements for a sales and use tax or exempt institution license application, and to provide for a procedure allowing revocation of a license when an applicant has filled out an application that is incorrect, false, misleading, or incomplete.

Legal Authority: Title 1, Chapter 4 and Section 4-1-12 "City Manager May Issue Regulations," B.R.C. 1981

Approved as to form and legality for adoption on 8-22-14 (date).  
 (signature), (Assistant/Deputy) City Attorney.

Approved before publication by City Manager ~~or delegate~~ on 8/25/2014 (date).  
 (signature), City Manager (title),  
 Adopting Authority.

STANDARD (NON-EMERGENCY) RULE

Three copies of the rule filed with City Clerk on 8/26/2014 (date).

Notice publication date (15-day comment period) in the Daily Camera:  
8/30/2014 (date).

Rule approved and adopted with/without change after considering public comment by City  
Manager or delegate on 9.18.2014 (date)

Joel Beaumont (signature), City Manager (title),  
Adopting Authority.

Adopted rule re-filed with City Clerk and effective on 9/18/2014 (date)

STANDARD (NON-EMERGENCY) RULE

No. 3-2-12(b).A.14

\*\*\*NOTICE TO THE PUBLIC\*\*\*

As Adopting Authority, the City of Boulder City Manager has proposed a rule/regulation to set minimum requirements for a sales and use tax or exempt institution license application, and to provide for a procedure allowing revocation of a license when an applicant has filled out an application that is incorrect, false, misleading, or incomplete.

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

Direct written comments to: Mishawn Cook, Tax and License Manager, Municipal Building, 1777 Broadway, Boulder, CO 80302.

For more information visit: <https://bouldercolorado.gov/tax-license/sales-and-use>

The Adopting Authority will consider written public comments for 15 days after publication of this notice before issuing a final rule.