

ORDINANCE NO. 7.45

AN ORDINANCE AMENDING THE SALES AND USE TAX ORDINANCE FOR THE  
TOWN OF LARKSPUR, COLORADO

(This Ordinance hereby repeals and supercedes  
Section III (25) and (38) and Section V (1)(b) of  
Ordinance No. 7.41, passed and adopted on  
the 24th day of January, 1990)

BE IT ORDAINED by the Town Council of the Town of Larkspur,  
Colorado as follows:

Section 1. This Ordinance hereby repeals and supercedes  
Section III (25) and (38) and Section V (1)(b) of Ordinance No.  
7.41 passed and adopted on the 24th day of January, 1990.

Section 2. Section III (25) of Ordinance No. 7.41 is  
amended by repealing it in its entirety and the following  
substituted in its stead:

- (25) "Private communications services" means telecom-  
munications services furnished to a subscriber, which  
entitles the subscriber to exclusive or priority use of  
any communication channel or groups of channels, or to  
the exclusive or priority use of any interstate inter-  
communications system for the subscriber's stations.

Section 3. Section III (38) of Ordinance No. 7.41 is  
amended by repealing it in its entirety and the following  
substituted in its stead:

- (38) "Telecommunications service" means the transmission of  
any two-way interactive electromagnetic communications  
including but not limited to voice, image, data and any  
other information, by the use of any means but not  
limited to wire, cable, fiber optical cable, microwave,  
radio wave or any combinations of such media.  
"Telecommunications service" includes but is not  
limited to basic local exchange telephone service, toll  
telephone service and teletypewriter service, including  
but not limited to residential and business service,  
directory assistance, cellular mobile telephone or  
telecommunication service, specialized mobile radio and  
two-way pagers and paging service, including any form  
of mobile two-way communication. "Telecommunications  
service" does not include separately stated non  
transmission services which constitute computer  
processing applications used to act on the information  
to be transmitted.

Section 4. Section III Words and Phrases, is hereby  
amended by including the additional words and phrases which shall  
have the following meanings:

- (45) "Access services" means the services furnished by a  
local exchange company to its customers who provide  
telecommunications services which allow them to  
provide such telecommunications services.
- (46) "WATS/800 Service" means any outbound or inbound  
interstate wide area telecommunications service or  
other similar service which entitles the subscriber,  
upon payment of a periodic charge, based upon a flat  
amount and/or usage, to make or receive a large volume  
of telephonic communications to or from persons having  
telephone or radio telephone stations in specified  
areas which are outside the telephone system area in  
which the subscriber's station is located.

Section 5. Section V (1)(b) of Ordinance No. 7.41 is amended by repealing it in its entirety and the following being substituted in its stead:

- (b) Telecommunications service, except carrier access services, Interstate or International WATS/800 service and Interstate or International private communications service, for all international, interstate and intrastate telecommunications service originating from or received on telecommunications equipment in the city if the charge for the service is billed to an apparatus, telephone, or account in this city, without regard to where the bill for such services is actually received. If a taxpayer presents to the Town written proof of double taxation of the said telecommunication services, the Town shall credit against the tax accruing under this ordinance the amount of tax actually paid by the taxpayer to the other taxing entity. If the tax accruing under this ordinance exceeds the amount of the tax actually paid by the taxpayer to the other taxing entity, the taxpayer shall pay the difference to the Town. The credit provided for in this ordinance shall not be allowed if the tax actually paid by the taxpayer to the other taxing entity was not by law required to be paid.

Section 6. This ordinance and the rules, regulations, provisions, requirements, orders and matters established and adopted hereby shall take effect and be in full force and effect from and after January 1, 1991.

Introduced as an ordinance at a regular meeting of the Town Council of the Town of Larkspur, Colorado, on the 12th day of December, 1990, and passed by a vote of 7 for, 0 against, 0 abstentions, and ordered published.

Jim Williams Mayor

ATTEST:

Jessa Lee Bell  
Town Clerk

Publication Date: \_\_\_\_\_

I hereby certify that the within Ordinance No. 7.45 was published on the \_\_\_\_\_ day of \_\_\_\_\_, 199\_, in the Douglas County News-Press, the newspaper of general circulation published in the County of Douglas, State of Colorado; and I further certify that the within Ordinance No. 7.45 was posted on the bulletin board at the Town Hall of the Town of Larkspur from December 24, 199\_ to \_\_\_\_\_, 199\_.

\_\_\_\_\_  
Town Clerk