

**TOWN OF FRISCO  
COUNTY OF SUMMIT  
STATE OF COLORADO  
ORDINANCE 22 – 07**

AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE TOWN OF FRISCO, COLORADO, TO ESTABLISH FEES FOR WATER BILLS ISSUED ON PAPER, AND FOR THE FILING OF PAPER RETURNS OF SALES TAX, LODGING TAX AND DISPOSABLE BAG FEES, BY AMENDING SECTIONS 124-8, CONCERNING DISPOSABLE BAG FEES; 160-2.3, CONCERNING SALES TAX RETURNS; 160-35, CONCERNING LODGING TAXES; AND 171-11, CONCERNING WATER SERVICE CHARGES

WHEREAS, the Town offers an online system that provides for the electronic delivery of water bills, as well as for the remittance of taxes and disposable bag fees; the system is secure and prevents any credit card information from being stored on any Town servers; and

WHEREAS, the Town Council desires to amend the Code of Ordinances of the Town of Frisco to charge a fee for services provided in connection with the mailing of paper water billing statements and the processing of paper tax and fee returns; and

WHEREAS, the intent of the fee is not to enhance revenues, but to encourage the reduction of paper and to reduce the use of staff resources to process paper billing statements and filings, as well as to encourage the use of the Town's online filing and payment options.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF FRISCO THAT:

Section 1. Chapter 124 of the Code of Ordinances of the Town of Frisco (the "Code"), concerning public health and safety, is hereby amended, at section 124-18, concerning the retention, remittance and transfer of the disposable bag fee, to add a new subsection J, concerning a paper return filing fee, to read as follows:

- J. Paper Disposable Bag Fee Return Filing Fee. Commencing with the disposable bag fee return due in January, 2023 (for disposable bags provided during the months of October through December, 2022), there shall be added to each paper return filed with the Town, and there shall be assessed and paid by the business filing such return, a Paper Return Filing Fee. A "paper return" is a Town tax or fee return that is not filed through the Town's designated online tax filing system. The paper return filing fee shall be due and payable at the time the paper return is filed. The Finance Director shall establish the Paper Return Filing Fee, and amend the fee from time to time, in an amount reasonably necessary to recoup the Town's cost in processing and storing paper returns, and to encourage the electronic filing of returns. In order to incentivize the filing of paper bag fee returns through the Town's online tax filing system, the Finance Director may waive up to Forty Dollars (\$40.00) in accumulated Paper Return Filing Fees for any single fee payer.

Section 2. Chapter 160 of the Code, concerning taxation, is hereby amended, at section 160-2.3, concerning the filing of sales tax returns, to add a new subsection E, concerning a paper return

filing fee, to read as follows:

- E. Paper Sales Tax Return Filing Fee. Commencing with the sales tax return for the January, 2023 tax period, there shall be added to each paper return filed with the Town, and there shall be assessed and paid by the taxpayer filing such return, a Paper Return Filing Fee. A “paper return” is a Town tax or fee return that is not filed through the Town’s designated online tax filing system. The paper return filing fee shall be due and payable at the time the paper return is filed. The General Government Director shall establish the Paper Return Filing Fee, and amend the fee from time to time, in an amount reasonably necessary to recoup the Town’s cost in processing and storing paper returns, and to encourage the electronic filing of returns. In order to incentivize the filing of sales tax returns through the Town’s online tax filing system, the General Government Director may waive up to Forty Dollars (\$40.00) in accumulated Paper Return Filing Fees for any single tax payer.

Section 3. Chapter 160 of the Code, concerning taxation, is hereby amended, at section 160-35, concerning the filing of lodging tax returns, to add a new subsection E, concerning a paper return filing fee, to read as follows:

- E. Paper Lodging Tax Return Filing Fee. Commencing with the tax return for the January, 2023 tax period, there shall be added to each paper return for the sale of lodging filed with the Town, and there shall be assessed and paid by the taxpayer filing such return, a Paper Return Filing Fee. A “paper return” is a Town tax or fee return that is not filed through the Town’s designated online tax filing system. The paper return filing fee shall be due and payable at the time the paper return is filed. The Manager shall establish the Paper Return Filing Fee, and amend the fee from time to time, in an amount reasonably necessary to recoup the Town’s cost in processing and storing paper returns, and to encourage the electronic filing of returns. In order to incentivize the filing of lodging sale tax returns through the Town’s online tax filing system, the Manager may waive up to Forty Dollars (\$40.00) in accumulated Paper Return Filing Fees for any single fee payer.

Section 4. Chapter 171 of the Code of Ordinances of the Town of Frisco (the “Code”), concerning water, is hereby amended, at section 171-11, concerning water rates and charges, to add a new subsection J, concerning a paper water bill fee, to read as follows:

- J. Paper Water billing Fee. Commencing with the periodic billing statement issued by the Town in January, 2023, there shall be added to each paper billing statement mailed by the Town, and there shall be assessed and paid by the owner of the property that is the subject of the billing statement, a paper water bill fee. The paper water bill fee shall be due and payable to the Town at the same time and in the same manner as other water charges are due and payable under this chapter. There shall be no paper water bill fee charged if the owner

elects to have the billing statement delivered by the Town's electronic billing means. The Finance Director shall establish the paper water billing fee, and amend the fee from time to time, in an amount reasonably necessary to recoup the Town's cost in processing and sending paper bills, and to encourage the electronic receipt of such bills from the Town. In order to incentivize the receipt of periodic billing statements by electronic means, the Finance Director may waive up to Forty Dollars (\$40.00) in accumulated paper water bill fees for any single property.

Section 5. Savings Clause. Should any section or sections of this ordinance be determined by a court of competent jurisdiction to be unconstitutional or invalid for any reason, then that section or sections shall be deemed severable and the remaining provisions of this ordinance shall continue in full force and effect.

Section 6. Effective Date; Dates for Compliance. This Ordinance shall be effective in accordance with the home rule Charter for the Town of Frisco.

INTRODUCED, PASSED ON FIRST READING AND PUBLICATION AND POSTING ORDERED ON THE 14<sup>TH</sup> DAY OF JUNE, 2022.

TOWN OF FRISCO, COLORADO:

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Mayor Hunter Mortensen

ATTEST:

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Deborah Wohlmuth, CMC, Town Clerk