

out to all participating vendors a packet of information furnished by the City which shall inform said vendors of requirements and procedures to be met before sales in the City may be conducted.

(c) Tax deposit required. Except as provided in Section 23.32.050, herein, or unless waived or reduced by the Finance Director, transient/temporary vendors shall deposit with the Finance Director a minimum of one hundred dollars (\$100.00), or such greater amount as the Finance Director may direct. The deposit shall be in cash or equivalent acceptable to the Finance Director which can be applied toward any city imposed retail sales tax due on sales within the City limits. Tax returns reflecting actual tax due must be completed within ten (10) days from the final date of sale. In no event shall the vendor be relieved of his obligation to remit sales tax due under this Title. The vendor may apply the deposit toward any tax owed. In the event that a signed return is not received by the Finance Director within ten (10) days from the final date of sale, the vendor shall waive the right to apply the deposit and the deposit shall become nonrefundable. (Code 1971, § 21-10.4; [Ord. No. 26-1992](#), § 3)

Sec. 23.32.050. Sales by charitable organizations.

Charitable organizations making taxable sales or performing taxable services as defined in this Title shall collect sales taxes and consumers shall pay sales taxes on such sales or services, subject to the conditions set forth at Paragraphs 23.32.100(a)(7) and (8). (Code 1971, § 21-10.5; [Ord. No. 26-1992](#), § 3)

Sec. 23.32.060. Rate; imposition and collection; distribution.

(a) Sales tax. There is hereby levied a tax or excise upon all sales of tangible personal property and services specified in Section 23.32.090 at a rate of two and two tenths of a percent (2.2%) for all transactions consummated or contracts entered into as defined by Section 23.32.090.

(b) Imposition and collection. The tax specified in this Section is imposed upon the purchaser. Any seller engaged in business in the City shall collect the tax and remit it to the City pursuant to the schedule set forth in this Title.

(c) Distribution. The distribution of all retail sales taxes shall be in accordance with the following:

(1) The City shall pay for all costs of administration and collection of sales taxes levied in accordance with this Title from all sources of revenue.

(2) Sales tax receipts derived on or after July 1, 1990, from the one percent (1.0%) tax levied pursuant to Ordinance No. 16, Series of 1970, shall be set aside in a separate fund entitled "Parks and Open Space Fund," and expended by the City Council solely for the acquisition of parks, trails and open space real property, for the construction of improvements on any real property, owned or purchased by the City for parks, trails and open space purposes, for maintenance of real property owned by the City and used for parks, trails and open space and for payment of indebtedness incurred for acquisition or improvement of parks, trails and open space real property, food tax refunds payable by the City and for such expenditures as may be necessary to protect real property or the improvements thereon owned by the City for parks, trails and open space purposes, and for the payment of sales tax revenue bonds issued by the City; and

(3) Sales tax receipts derived from the fifteen-one hundredths of one percent (0.15%) additional sales tax levied pursuant to the ballot question approved by City Council in Ordinance 55, Series 2007, shall be set aside in a separate fund designated as the "City Transportation Fund," and shall be expended by the City Council solely for the payment of services, facilities and programs with regard to the City transportation system.

(4) Sales tax receipts derived from the forty-five one hundredths of one percent (0.45%) additional sales tax levied pursuant to Ordinance No. 81, Series of 1990, shall be set aside in a separate fund designated as the "Affordable Housing Fund and the Day Care Fund". The City Council will allocate the .45% sales tax between the funds as it shall from time to time designate. The sales tax from the .45% sales tax shall be expended by the City Council for the purpose of creating public or private affordable housing and day care opportunities within the city and county, including but not by way of limitation, capital improvements and capital expenditures therefor, land acquisition, payment of indebtedness incurred in connection with any affordable housing or day care expenditures, reserves and for expenditures necessary to protect any such property acquired or capital improvements constructed or purchased from any and all threatened or actual damages, loss, destruction or impairment from any such cause or occurrences.

(5) All sales taxes collected by and paid by the County to the City in accordance with Ordinance No. 25, Series of 1985, shall be spent solely for those purposes set forth at Section 1 of said Ordinance.

(6) Sales tax receipts derived from the one-half percent (0.5%) sales tax levied pursuant to Ordinance No. 7, Series of 2001, shall be set aside in the separate fund referenced in Paragraph 23.32.060(c)(3) and expended by the City Council solely for the purpose of buying, improving and maintaining trail, recreation and open space properties and ancillary facilities.

(7) Sales tax receipts derived from the thirty one hundredths of one percent (0.30%) additional sales tax levied pursuant to the ballot question approved by City Council in Resolution 84, Series 2012 and approved by the City of Aspen qualified electors on November 6th, 2012, shall be set aside in a separate fund designated as the "Education Fund" and shall be expended by the City Council solely for educational purposes providing support to the Aspen School District No. 1 (RE).

(d) The taxes imposed in this Title shall be in addition to all other taxes imposed by law. (Code 1971, § 21-10.6; [Ord. No. 26-1992](#), § 3; [Ord. No. 7-2001](#), §§ 1, 2; [Ord. No. 35-2012](#) §1,2)

Sec. 23.32.070. Tax schedule.

(a) The tax imposed by this Title shall be payable on each ten dollar (\$10.00) increment in accordance with the following schedule: