

**RESOLUTION OF THE TOWN OF MOUNTAIN, COLORADO  
DEFERRING SALES TAX PAYMENTS (COVID-19)**

**RESOLUTION No. 2020 – 0417-08**

**RECITALS:**

**WHEREAS**, on March 10, 2020 Jared Polis, the Governor of the State of Colorado, declared a statewide state of emergency in response to coronavirus (COVID-19); and

**WHEREAS**, the World Health Organization has declared the COVID-19 to be a worldwide pandemic; and

**WHEREAS**, the Town of Mountain Village declared the Covid-19 pandemic a local disaster; and

**WHEREAS**, Pursuant to Section 3.04.070.D of the Mountain Village Municipal Code (the “Code”), the taxpayers must file returns and pay “Sales Tax” either yearly (for those whose yearly tax is \$300.00 or less) or monthly (for those whose yearly tax is \$300.00 or more) unless otherwise approved by a Resolution of the Town Council; and

**WHEREAS**, Pursuant to Section 3.14.080 of the Code taxpayers must file returns and pay the “Restaurant and Bar Sales Tax” by the 20<sup>th</sup> of each month for the preceding month; and

**WHEREAS**, Pursuant to section 3.12.060 of the Code, taxpayers must file returns and pay the excise or “Accommodations Tax” by the 20<sup>th</sup> of each month for the preceding month; and

**WHEREAS**, in order to assist local businesses, the Town of Mountain Village has deferred Sales Tax, Restaurant and Bar Sales Tax and Accommodations Tax payments starting the with the March 20, 2020 required payment as set forth below.

**NOW, THEREFORE BE IT RESOLVED** by the Town Council of the Town of Mountain Village, Colorado, that:

Section 1. The Town Council hereby approves a deferral of the required Sales Tax, Restaurant and Bar Sales Tax and the Accommodations Tax payments for all payments due March 20, 2020 and April 20, 2020, (the “Deferral Period”) until May 20, 2020 at which time all tax payments for the Deferral Period shall be made to the Town of Mountain Village in compliance with Chapter 3.04 of the Town of Mountain Village Municipal Code.

Section 2. Payments made for the Deferral Period on May 20, 2020 shall not incur interest and penalties, however, Payors shall not be permitted to deduct any applicable vendor fees unless payment are made during their regularly scheduled payment dates. Taxpayers shall still be required to file monthly sales tax reports in compliance with Chapters 3.04, 3.12 and 3.14 of the Code during the Deferral Period.

Section 3. Town Council shall review the Deferral Period on a monthly basis in order to consider extensions or modifications of the Deferral Period until the Town Council determines that the local disaster has ceased.

BE IT FURTHER RESOLVED that this Resolution shall be effective immediately and shall remain in effect through August 20, 2020 unless otherwise extended by further resolutions of the Town Council.

**ADOPTED AND APPROVED** by the Town Council at a regular public meeting held on the 17<sup>th</sup> day of April 2020.

TOWN OF MOUNTAIN VILLAGE,  
TOWN COUNCIL

By:   
Laila Benitez, Mayor

ATTEST:

  
Susan Johnston, Town Clerk

APPROVED AS TO FORM:

  
Jim Mahoney, Assistant Town Attorney