

ORDINANCE O-2025-08

A BILL FOR AN ORDINANCE AMENDING SECTION 4.04.290 OF THE LONGMONT  
MUNICIPAL CODE CONCERNING A CODE CORRECTION ON USE TAX EXEMPTION  
FOR CONSTRUCTION MATERIALS

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THE COUNCIL OF THE CITY OF LONGMONT, COLORADO, ORDAINS:

Section 1

In this ordinance, ellipses indicate material not reproduced as the Council intends to leave that material in effect as it now reads.

Section 2

The Council amends section 4.04.290 of the Longmont Municipal Code, Use tax; supplementary to sales tax; exempt items, by adding italicized material and deleting stricken material, to read as follows:

...

Q. Construction material for installation, use or consumption on buildings which have been designated as landmarks, or are located within a designated historic district on the conditions the following requirements are met:

1. At the time of the application for a building permit, the applicant proves that the building has been so designated;
2. That a certificate of appropriateness has been issued by the landmark designation commission for the improvement for which the materials will be used;
3. The applicant provides affidavits of the owner and contractor performing the construction on the building stating that the construction materials will be

1 installed, used or consumed exclusively upon the building for which the permit has  
2 been issued;

3 4. A minimum of 30 percent of the total cost of the project is used on the  
4 exterior of the structure, unless the commission designates a lesser amount to be  
5 used consistent with their findings under the certificate of appropriateness.

6 No more than \$25,000.00 of tax per year and no more than \$12,500.00 of tax per  
7 site per year shall be exempted under this section.

8 R. The retail delivery fee consisting of the community access retail delivery  
9 fee imposed in C.R.S. § 24-38.5-303(7), the clean fleet retail delivery fee imposed  
10 in C.R.S. § 25-7.5-103(8), the clean transit retail delivery fee imposed in C.R.S. §  
11 43-4-1203(7), the retail delivery fee imposed in C.R.S. § 43-4-218(3), the bridge  
12 and tunnel retail delivery fee imposed in C.R.S. § 43-4-805(5)(g.7), and the air  
13 pollution mitigation retail delivery fee imposed in C.R.S. § 43-4-1303(8), as such  
14 sections existed on June 17, 2021.

15 S. The carryout bag fee imposed in C.R.S. § 25-17-505, as such section existed  
16 on July 6, 2021.

### 17 Section 3

18 To the extent only that they conflict with this ordinance, the Council repeals any conflicting  
19 ordinances or parts of ordinances. The provisions of this ordinance are severable, and invalidity of  
20 any part shall not affect the validity or effectiveness of the rest of this ordinance.

21 Introduced this 14th day of January, 2025.

22 Passed and adopted this day of , 2025.

\_\_\_\_\_  
MAYOR

ATTEST:

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CITY CLERK

NOTICE: THE COUNCIL WILL HOLD A PUBLIC HEARING ON THIS ORDINANCE AT 7:00 P.M. ON THE 28TH DAY OF JANUARY, 2025, AT THE LONGMONT CITY COUNCIL MEETING.

APPROVED AS TO FORM:

/s/ Christopher Robbie	01/08/2025
ASSISTANT CITY ATTORNEY	DATE

/s/ Cristi Campbell	01/08/2025
PROOFREAD	DATE

APPROVED AS TO FORM AND SUBSTANCE:

/s/ Jim Golden	01/08/2025
ORIGINATING DEPARTMENT	DATE

CA File: 24-003270