

A BILL FOR AN ORDINANCE TO CREATE NEW EXEMPTIONS FROM TAXATION IN THE SALES TAX CODE.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF BRECKENRIDGE, COLORADO:

Section 1. That section 3-2-2, entitled “DEFINITIONS” be amended by adding new definitions and placing them in alphabetical order underlined as follows:

INCONTINENCE PRODUCTS AND DIAPERS: Absorbent cloth or disposable products worn by humans who are incapable of or have difficulty controlling their bladder or bowel movements.

MENSTRUAL CARE PRODUCTS: Tampons, panty liners, menstrual cups, sanitary napkins, and other similar tangible personal property designed for feminine hygiene in connection with the human menstrual cycle but does not include grooming and hygiene products.

Section 2. That new sales tax exemptions be created in section 3-1-4 entitled “ITEMS EXEMPT FROM TAX” as subsections FF through HH and underlined to read as follows:

FF. All sales of feminine hygiene menstrual products.

GG. All sales of incontinence products and diapers.

HH. Any government fees imposed directly on the purchaser and required to be held in trust by the imposing government and separately stated on the invoice provided to the purchaser at the time of sale.

Section 3. The Town Council hereby finds, determines, and declares that this ordinance is necessary and proper to provide for the safety, preserve the health, promote the prosperity, and improve the order, comfort and convenience of the Town of Breckenridge and the inhabitants thereof.

Section 4. This ordinance shall be published and become effective as provided by Section 5.9 of the Breckenridge Town Charter.

1 INTRODUCTION, READ ON FIRST READING, APPROVED AND ORDERED
2 PUBLISHED IN FULL this 26th day of September, 2023. A Public Hearing shall be held at the
3 regular meeting of the Town Council of the Town of Breckenridge, Colorado on the 10th day of
4 October, 2023, at 7:00 P.M., or as soon thereafter as possible in the Municipal Building of the
5 Town.

6 TOWN OF BRECKENRIDGE, a Colorado municipal corporation

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10 By: _____

11 Eric S. Mamula, Mayor

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13 ATTEST:

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18 Helen Cospolich, CMC,

19 Town Clerk