

COUNCIL BILL NO. 39

Series 2023

**AN ORDINANCE AMENDING THE BRECKENRIDGE SALES TAX CODE
PERTAINING TO THE DEFINITION OF SOFTWARE AS A SERVICE.**

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

Section 1. That section 3-2-2, entitled "DEFINITIONS" by repealing and replacing
the term "DIGITAL PRODUCT" and the term "SOFTWARE AS A SERVICE" with the new
definitions below:

DIGITAL PRODUCT: Electronic products including, but not limited to: (1) "digital images" which
means works that include, but are not limited to, the following that are generally recognized in
the ordinary and usual sense as "photographs," "logos," "cartoons," or "drawings," (2) "digital
audio-visual works" which means a series of related images which, when shown in succession,
impart an impression of motion, together with accompanying sounds, if any, (3) "digital audio
works" which means works that result from the fixation of a series of musical, spoken, or other
sounds, including ringtones. For purposes of the definition of "digital audio works," "ringtones"
means digitized sound files that are downloaded onto a device and that may be used to alert the
customer with respect to a communication, (4) "digital books" which means works that are
generally recognized in the ordinary and usual sense as "books" and, (5) "streaming services",
which means digital products that are transferred to a user for consumption either immediately
or offline at a later time.

SOFTWARE AS A SERVICE: Tangible personal property in the form of software that is rented,
leased, or subscribed to from a provider, including but not limited to applications, systems, or
programs regardless of delivery method.

Section 2. 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,

1 and improve the order, comfort and convenience of the Town of Breckenridge and the
2 inhabitants thereof.

3 **Section 3.** This ordinance shall be effective as provided in Section 5.9 of the municipal
4 charter.

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6 INTRODUCED, READ ON FIRST READING, APPROVED AND ORDERED
7 PUBLISHED IN FULL this 24th day of October 2023. A Public Hearing shall be held at the
8 regular meeting of the Town Council of the Town of Breckenridge, Colorado on the 14th day of
9 November, 2023, at 7:00 P.M., or as soon thereafter as possible in the Municipal Building
10 of the Town.

11 TOWN OF BRECKENRIDGE, a Colorado municipal corporation

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15 By: _____

16 Eric S. Mamula, Mayor

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18 ATTEST:

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22 _____

23 Helen Cospolich, CMC,

24 Town Clerk