

ORDINANCE NO.38

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

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

INTRODUCED, READ ON FIRST READING, APPROVED AND ORDERED
PUBLISHED IN FULL this 24th day of October, 2023.

This ordinance was published in full on the Town of Breckenridge website on October 25, October 26, October 27, October 28 and October 29, 2023.

A public hearing on this ordinance was held on November 14, 2023.

READ, ADOPTED ON SECOND READING AND ORDERED PUBLISHED IN FULL ON THE TOWN'S WEBSITE this 14th day of November, 2023. A copy of this Ordinance is available for inspection in the office of the Town Clerk.

ATTEST:

TOWN OF BRECKENRIDGE

Helen Cospolich, CMC, Town Clerk

Eric S. Mamula, Mayor

APPROVED IN FORM

Town Attorney Date

This Ordinance was published on the Town of Breckenridge website on November 15, November 16, November 17, November 18 and November 19, 2023. This ordinance shall become effective on December 19, 2023.