

Chapter 12 - Climate Action Plan Excise Tax

Footnotes:

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Adopted by Ordinance No. 7509.

3-12-1. - Legislative Intent.

It is the purpose of this chapter to raise revenue to implement the City's Climate Action Plan, including incentives, services and other assistance to Boulder residents and businesses to improve energy efficiency, expand the use of renewable energy, and take other necessary steps toward reducing local greenhouse gas emissions. Additionally, the city council determines and declares that the consumption of electricity within the City is the exercise of a taxable privilege. The city council further declares that the purpose of the levy of the taxes imposed by this chapter is for the raising of funds for the payment of the expenses incurred to implement the Climate Action Plan; and in accordance with this purpose, all of the proceeds of this excise tax should be placed in and become a part of a separate special revenue fund of the City.

Ordinance No. 7884 (2012)

3-12-2. - Imposition of Climate Action Plan Excise Tax.

- (a) Any person consuming electricity shall pay a Climate Action Plan excise tax at the rate prescribed by subsection (c) of this section, as applicable.
- (b) The Climate Action Plan excise tax shall expire on March 31, 2023.
- (c) The Climate Action Plan excise tax rates shall be:

<i>Category</i>	<i>Tax</i>
Residential	\$0.0049 per kWh
Commercial	0.0009 per kWh
Industrial	0.0003 per kWh

Ordinances Nos. 7657 (2009); 7884 (2012); Ord. No. 8097 (2015)

3-12-3. - Exemptions.

The portion of electricity voluntarily purchased as utility provided wind power shall be exempt.

Ordinance No. 7884 (2012)

3-12-4. - Payment of Tax.

Any incumbent electricity provider operating within the City pursuant to a franchise or otherwise ("Provider") shall bill and collect the Climate Action Plan excise tax and shall remit said tax to the city manager in the manner required by section 3-12-5, "Payment Schedule, Reporting and Inspection of Records," B.R.C. 1981. The tax may be expressly identified on any consumer bills as the "The City of Boulder Climate Action Plan Excise Tax" or as the "Climate Action Plan Tax."

Ordinance No. 7884 (2012)

3-12-5. - Payment Schedule, Reporting, and Inspection of Records.

- (a) For the Climate Action Plan excise tax amounts billed pursuant to this chapter, payment shall be made by the Provider in monthly installments not more than thirty days following the close of the month for which payment is to be made. Initial and final payments shall be prorated for the portions of the months at the beginning and end of the term of this excise tax.
- (b) In addition, the Provider shall also submit monthly reports to the city supporting the amount of the Climate Action Plan excise tax remitted for that month including energy use and amounts remitted by sector and Windsource electricity purchases exempted by sector. Electronic or paper reports are acceptable.
- (c) It shall be the duty of the Provider to keep and preserve, for a period of three years, suitable records and other such books or accounts, including, without limitation, original sales and purchase records, as may be necessary to determine the amount of the Climate Action Plan excise tax for the collection of which the Provider is liable under this chapter. The city manager and agents and representatives thereof are entitled at any reasonable time, upon adequate notice, to examine the books and records of the Provider and to make copies of the entries or contents thereof.

Ordinance No. 7884 (2012)

3-12-6, 3-12-7. - Reserved.

Editor's note— Ord. No. 8237, § 2, adopted February 6, 2018, effective March 8, 2018, repealed §§ 3-12-6, 3-12-7 which pertained to enforcement of tax liability; duties and powers of city manager. See Code Comparative Table for complete derivation.