

**ADMINISTRATIVE RULES GOVERNING CITY OF ARVADA
RULES FOR TAX RETURNS TO BE ELECTRONICALLY FILED AND PAID**

ARTICLE I

IN GENERAL

Sec. 1-1. Title.

This document shall be known and may be cited as the “Administrative Rules Governing City of Arvada Rules For Tax Returns To Be Electronically Filed And Paid,” and for convenience may be referred to as “City Electronic Tax Return Rules.”

Sec. 1-2. Authority.

Section 98-62 in Chapter 98, Article III, titled “Administration; rules and regulations” authorizes the Finance Director to prescribe forms and reasonable rules and regulations, in conformity with the sections of the Arvada City Code, for the making of returns and reports, ascertainment and collection of tax imposed pursuant to the Arvada City Code and for the proper administration and enforcement of Article III.

Sec. 1-3. Purposes and application.

(a) These City Electronic Tax Return Rules are intended to effectuate the purposes of Section 98 of the Arvada City Code by ensuring that Taxpayers: (a) transmit tax return information electronically in a uniform fashion; (b) transmit tax information electronically that is compatible with the City’s automated processing and record retention systems; (c) transmit tax return information electronically that will result in the accurate determination of the Taxpayers total tax liability; and (d) transmit tax payments to the City electronically.

(b) These City Electronic Tax Return Rules are promulgated by the Finance Director in accordance with Sections 98-62 and 98-68 of the Arvada City Code and by virtue of the authority vested therein.

(c) These City Electronic Tax Return Rules shall take effect upon approval by City Council pursuant to Section 2-143 in Chapter 2, Article V, Division 2, , titled “Adoption procedure.”

Secs. 1-4--1-10. Reserved.

ARTICLE II

DEFINITIONS

Sec. 1-11. Definitions for Administrative Rules.

(a) The definitions within Chapter 98 of the Arvada City Code are hereby incorporated within these City Electronic Tax Return Rules as if they were fully set forth within these City Electronic Tax Return Rules.

(b) Other expressly defined terms in these City Electronic Tax Return Rules shall have the following meanings:

“City” means the City of Arvada, State of Colorado.

“Electronic Tax Return Filing” means filing and paying City tax returns using the City’s Online Tax Portal to transmit return information and payments to the City electronically.

“Online Tax Portal” the City’s internet based tax filing system. This system may be accessed on the City’s website and will accept city tax returns.

“Return” means any form prescribed by the Finance Director for computing and reporting a Taxpayer’s total tax liability.

Secs. 1-12--1-20. Reserved.

ARTICLE III

PROCEDURES

Sec. 1-21. Electronic tax return filing required.

Any Taxpayer who is required to file a Return(s) under Chapter 98 of the Arvada City Code must file such Return electronically using the City’s Online Tax Portal.

Sec. 1-22. Payment by electronic funds required.

Any Taxpayer who is required to file a Return(s) electronically under Sec. 1-21 above, shall also be required to pay any tax liability electronically through the City’s Online Tax Portal.

Secs. 1-23--1-30. Reserved.