

EFFECTIVE DATE: 04-24-2021

ORDINANCE NO. 2021-09

A BILL

FOR AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF AURORA, COLORADO, AMENDING ARTICLE II OF SECTION 130 OF THE CITY CODE RELATING TO EXEMPTING MENSTRUAL CARE PRODUCTS FROM SALES AND USE TAX

WHEREAS, the City of Aurora, Colorado, (the "City"), is a home rule municipality, organized and existing under and by virtue of Article XX, Section 6 of the Colorado Constitution; and

WHEREAS, under Article XX, Section 6 the Colorado Constitution, the City has authority over local taxation matters; and

WHEREAS, the City Council (the "Council") has the power to make and publish from time to time ordinances as it shall deem necessary and proper to provide for the safety; preserve the health; promote the prosperity; and improve the morals, order, comfort and convenience of the city, and the Council has found and determined that removing the sales tax for menstrual care products fulfills this purpose.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF AURORA, COLORADO:

Section 1. Section 130-31 of the City Code of the City of Aurora, Colorado, is hereby amended to add the following definition, which shall read as follows:

Sec. 130-31. Definitions.

***Menstrual care products*** means tampons, panty liners, menstrual cups, sanitary napkins, and other similar tangible personal property designed for hygiene in connection with the human menstrual cycle, but does not include "grooming and hygiene products".

***Grooming and hygiene products*** means soaps and cleaning solutions, shampoo, toothpaste, mouthwash, antiperspirants, and sun tan lotions and screens, regardless of whether the items meet the definition of "over-the-counter-drugs."

Section 2. Section 130-157 of the City Code of the City of Aurora, Colorado, is hereby amended to add a new subsection, to be numbered (34), which subsection shall read as follows:

Sec. 130-157. Items Exempt from taxation.

**(34) All sales of menstrual care products.**

Section 3. Section 130-198 of the City Code of the City of Aurora, Colorado, is hereby amended to add a new subsection, to be numbered (32), which subsection shall read as follows:

Sec. 130-198. Exemptions.

**(32) The storage, use, or consumption of menstrual care products.**

Section 4. Notwithstanding any provision of the Charter or the City Code of the City of Aurora, Colorado, to the contrary, this ordinance shall become effective on the first day of the month which is at least thirty days after the date of adoption.

Section 5. Severability. The provisions of this Ordinance are hereby declared to be severable. If any section, paragraph, clause, or provision of this Ordinance shall, for any reason, be held to be invalid or unenforceable by a court of competent jurisdiction, the invalidity or unenforceability of such section, paragraph, clause, or provision shall not affect any of the remaining provisions of this Ordinance.

Section 6. Pursuant to Section 5-5 of the Charter of the City of Aurora, Colorado, the second publication of this Ordinance shall be by reference, utilizing the ordinance title. Copies of this Ordinance are available at the Office of the City Clerk.

Section 7. Repealer. All orders, resolutions, or ordinances in conflict with this Ordinance or with any of the documents hereby approved, are hereby repealed only to the extent of such conflict. This repealer shall not be construed as reviving any resolution, ordinance, or part thereof, heretofore repealed.

INTRODUCED, READ AND ORDERED PUBLISHED this 8th day of March, 2021.

PASSED AND ORDERED PUBLISHED BY REFERENCE this 22nd day of March, 2021.

  
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MIKE COFFMAN, Mayor

ATTEST:



*Kadee*  
KADEE RODRIGUEZ, City Clerk

APPROVED AS TO FORM:

*[Signature]* RLA  
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HANOSKY HERNANDEZ,  
Assistant City Attorney