

**BOARD OF COUNTY COMMISSIONERS
COUNTY OF HINSDALE, STATE OF COLORADO**

RESOLUTION NO. 8, SERIES 2024

**A RESOLUTION RESCINDING RESOLUTION NO. 3, SERIES 1994 AND REMOVING
A CLAUSE IN THE HINSDALE COUNTY USE TAX MANUAL CONCERNING THE 90-
DAY DEADLINE TO OBTAIN REFUNDS FOR USE TAXES ON BUILDING AND
CONSTRUCTION MATERIALS**

WHEREAS, as approved by the registered voters of Hinsdale County in a special election on May 13, 1986, a Countywide use tax of 4% was implemented for collection by Hinsdale County on certain items of tangible personal property, including building and construction materials; and

WHEREAS, such use tax may be subject to a refund based on specific circumstances as provided by Colorado law and authorized by Hinsdale County's Sales and Use Tax Resolution dated April 7, 1986; and

WHEREAS, Hinsdale County limited the timeframe to claim a use tax refund on construction and building materials to 90 days from the completion of a construction project in Hinsdale County Resolution No. 3, Series 1994; and

WHEREAS, Hinsdale County also adopted a Use Tax Manual, which provides the policies and procedures for use tax collections, payments, and refunds. The Use Tax Manual also includes a provision at the top of page 4 under the heading "Amended Returns/Refunds" that any refund for use taxes paid for construction and building materials must be initiated within 90 days of the completion of the construction project; and

WHEREAS, the Board of County Commissioners of Hinsdale County desires to hereby rescind the 90 day deadline on use tax refunds for building and construction materials projects, as stated in Resolution No. 3, Series 1994 and in the Hinsdale County Use Tax Manual.


NOW, THEREFORE, the Board of County Commissioners of Hinsdale County, Colorado hereby RESOLVES:

1. To rescind Hinsdale County Resolution No. 3, Series 1994 in its entirety, including but not limited to, the provision implementing a 90-day deadline to obtain a use tax refund for building and construction materials following completion of the construction project; and
2. To remove the clause in the Hinsdale County Use Tax Manual at the top of page 4 under the heading "Amended Returns/Refunds" that any refund for use taxes paid for construction and building materials must be initiated within 90 days of the completion of the construction project; and

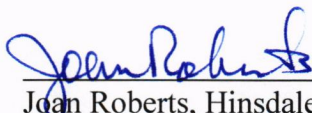
3. With the exception of the removed clause as stated immediately above, the Hinsdale County Use Tax Manual shall remain in full force and effect.

Dated this 6th day of March 2024.

**BOARD OF COUNTY COMMISSIONERS
COUNTY OF HINSDALE, STATE OF COLORADO**

By: 
Kristie Borchers, Chair

ATTEST:


Joan Roberts, Hinsdale County Clerk

