

**PARK COUNTY, COLORADO
BOARD OF COUNTY COMMISSIONERS
Resolution No. 2019- 40**

A RESOLUTION REFERRING TO THE REGISTERED ELECTORS OF PARK COUNTY AT THE NOVEMBER 5, 2019 SPECIAL ELECTION A BALLOT ISSUE CONCERNING AUTHORIZING A ONE-HALF PERCENT (½%) (0.5%) SALES TAX INCREASE, WITH THE REVENUES DERIVED FROM SUCH ONE-HALF PERCENT (½%) (0.5%) SALES TAX TO BE USED FOR PUBLIC SAFETY PURPOSES.

WHEREAS, Article 2, Title 29, Colorado Revised Statutes, (the County and Municipal Sales or Use Tax Act, hereinafter the "Act") as amended, authorizes Park County (the "County") to impose a sales tax on the sale of tangible personal property at retail or the furnishing of services, subject to approval of the registered electors of the County; and

WHEREAS, the Park County Sheriff's Office is the chief law enforcement agency for the County, with statutory responsibility to keep the peace and maintain public safety for residents of, and visitors to, the County;

WHEREAS, the Park County Board of County Commissioners ("BOCC") has determined there is a critical need to prioritize public safety throughout the County; and

WHEREAS, the BOCC desires to seek voter approval to authorize a one-half percent (½%) (0.5%) sales tax increase to be used exclusively by the Park County Sheriff's Office to fund public safety improvements and help defray a portion of the costs of law enforcement services, including but not limited to, operational costs of law enforcement services, including salaries for Park County Sheriff law enforcement officers; hiring more officers to protect the safety of officers and improve public safety response services; providing non-emergency services, including school resource officers; search and rescue operations; training for law enforcement officers; addressing security, safety, operations and maintenance costs at the County Jail; K-9 operations and training; and, public-safety related equipment on an as-needed basis; and

WHEREAS, Section 29-2-104(3) of the Act provides for the submission of a sales tax proposal to the registered electors of the County at a special election scheduled within 90 days after adoption of a resolution by the Board of County Commissioners; and

WHEREAS, the BOCC believes it is in the best interests of the citizens of the County to place a ballot issue on the November 5, 2019 ballot which seeks to impose a countywide sales tax increase at the rate of ½% (0.5%); and

WHEREAS, the Act provides that the County Clerk and Recorder shall publish the text of the tax proposal four separate times, a week apart, in the official newspaper of the County and of each incorporated municipality within the County; and

WHEREAS, Colorado Constitution, Article X, Section 20(3)(b), requires certain election notices to be mailed to all registered voters of the County; and

WHEREAS, the Act provides that the proposal shall contain certain provisions concerning the amount, levying, and scope of the sales tax.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF PARK, THAT:

Section 1. Purpose. The purpose of this Resolution is to submit to the registered electors a ballot issue concerning the authorization of a one-half percent (½%) (0.5%) sales tax upon the sale at retail of tangible personal property and the furnishing of certain services purchased at retail, in accordance with the provisions of Article 2, Title 29, Colorado Revised Statutes, and any amendment thereto enacted before or after the effective date of this Resolution.

The proceeds of this one-half percent (½%) (0.5%) sales tax shall be expended exclusively by the Park County Sherriff’s Office to fund public safety improvements and help defray a portion of the costs of law enforcement services, including but not limited to, operational costs of law enforcement services, including salaries for Park County Sheriff law enforcement officers; hiring more officers to protect the safety of officers and improve public safety response services; providing non-emergency services, including school resource officers; search and rescue operations; training for law enforcement officers; addressing security, safety, operations and maintenance costs at the County Jail; K-9 operations and training; and, public-safety related equipment on an as-needed basis.

Section 2. Statutory Definitions Incorporated. For the purposes of Sections 2 through 9, inclusive, of this Resolution, the words therein contained shall have the meanings as set forth in this Resolution and in Section 39-26-102, Colorado Revised Statutes, as it currently exists or as may hereafter be amended. The definitions in such statute are incorporated by this specific reference.

Section 3. Property and Services Taxed.

- A. There is hereby imposed on the sale of tangible personal property at retail and the furnishing of services as provided in Section 29-2-105(1), Colorado Revised Statutes, on all such sales within Park County, Colorado, a one-half percent (0.5%) sales tax (the "Sales Tax"), in addition to any sales, use or other tax currently levied within the County. The tangible personal property and services taxable under this Resolution shall be the same as the tangible personal property and services taxable pursuant to Section 39-26-104, Colorado Revised Statutes, except as specifically provided in this Resolution.
- B. The amount subject to the Sales Tax shall not include the amount of any sales or use tax imposed by Article 26 of Title 39, Colorado Revised Statutes, as amended.
- C. The Sales Tax shall not apply to the sale of construction and building materials as the term is used in Section 29-2-109, Colorado Revised Statutes, as amended, if the purchaser of such materials presents to the retailer a building permit or other

documentation acceptable to the County evidencing that a local use tax has been paid or is required to be paid.

- D. The Sales Tax shall not apply to the sale of food purchased with food stamps. For the purposes of this paragraph, "food" shall have the same meaning as provided in 7 U.S.C. Section 2012(g), as such section exists on October 1, 1987, or is thereafter amended.
- E. The Sales Tax shall not apply to the sale of food purchased with funds provided by the special supplemental food program for women, infants and children, 42 U.S.C. Section 1786. For the purposes of this paragraph, "food" shall have the same meaning as provided in 42 U.S.C. Section 1786, as such section exists on October 1, 1987, or is thereafter amended.
- F. The Sales Tax shall not apply to the sale of tangible personal property at retail or the furnishing of services if the transaction was previously subjected to a sales or use tax lawfully imposed on the purchaser or user by another statutory or home rule county equal to or in excess of that sought to be imposed by Park County, Colorado. A credit shall be granted against the Sales Tax with respect to such transaction equal in amount to the lawfully imposed local sales or use tax previously paid by the purchaser to the previous statutory or home rule county. The amount of the credit shall not exceed the Sales Tax imposed by Park County, Colorado.
- G. Notwithstanding any other provision of this Resolution, the value of construction and building materials on which a use tax has previously been collected by an incorporated municipality or county shall be exempt from the Sales Tax if the materials are delivered by the retailer or his agent to a site within the limits of the County.

Section 4. Exemptions.

- A. There shall be exempt from taxation under the provisions of this Article, all of the tangible personal property and services which are exempt under the provisions set forth in Article 26, Title 39, Colorado Revised Statutes, as amended, which exemptions are incorporated herein by this reference and including the exemption of sales of food, as defined in Section 39-26-102(4.5), Colorado Revised Statutes, exempted from the state sales tax pursuant to Section 39-26-707(1)(e), Colorado Revised Statutes, sales of and purchases of those items exempted from the state sales tax pursuant to Section 39-26-715(1)(a)(II), Colorado Revised Statutes, purchases of machinery or machine tools as provided in Section 39-26-709(1), Colorado Revised Statutes, and occasional sales by a charitable organization as provided in Section 39-26-718(1)(b), Colorado Revised Statutes.
- B. All sales of tangible personal property on which a specific ownership tax has been paid or is payable shall be exempt from the Sales Tax when such sales meet both of the following conditions:

- (i) The purchaser is a non-resident of, or has its principal place of business outside of, the County; and
- (ii) Such tangible personal property is registered or required to be registered outside the limits of the County under the laws of the State of Colorado.

Section 5. General Provisions.

The imposition of the Sales Tax on individual sales shall be in accordance with schedules set forth in the rules and regulations promulgated by the Department of Revenue of the State of Colorado. If any vendor, during any reporting period, shall collect as the Sales Tax an amount in excess of the amount of the Sales Tax imposed by this Resolution, such vendor shall remit to the Executive Director of the Department of Revenue of the State of Colorado (the "Executive Director") the full amount of the Sales Tax herein imposed and also such excess.

For the purpose of the Sales Tax, all retail sales are sourced as specified in Section 39-26-104(3), Colorado Revised Statutes.

Section 6. Sales Tax Collection. The collection, administration, and enforcement of the Sales Tax shall be performed by the Executive Director in the same manner as the collection, administration, and enforcement of the Colorado State Sales Tax. Unless otherwise provided by Article 2, Title 29, Colorado Revised Statutes, or by the terms of this Resolution, the provisions of Article 26, Title 39, Colorado Revised Statutes shall govern the collection, administration, and enforcement of the Sales Tax.

Section 7. Distribution and Use of Revenues. Distribution of the sales tax proceeds collected by the Executive Director of the Colorado Department of Revenue, pursuant to this resolution, shall be paid to Park County. The revenues derived from the sales tax shall be used exclusively for the purposes set forth in the ballot question set forth below, and by this Resolution.

Section 8. Duration of 0.5% Sales Tax. The Sales Tax increase imposed by this Resolution shall be collected from January 1, 2020 until 12:00 midnight on December 31, 2029. All monies collected prior to the expiration and remaining in the fund may continue to be used for the purposes set forth in this Resolution.

Section 9. Submission of Sales Tax Ballot Question to Registered Electors.

- A. The Sales Tax proposed herein shall be submitted to the registered electors of the County at a special election to be held on November 5, 2019. Such election shall be conducted in accordance with applicable law governing such elections.
- B. The Ballot Title on the proposed county-wide one-half percent (0.5%) sales tax and the permitted uses thereof shall be as follows, subject to administrative revisions to correct grammar or to better facilitate understanding of the title and issue:

BALLOT ISSUE _____

SHALL PARK COUNTY TAXES BE INCREASED \$625,000.00 DOLLARS ANNUALLY (ESTIMATED FIRST FISCAL YEAR DOLLAR INCREASE IN 2020), AND BY WHATEVER ADDITIONAL AMOUNT AS MAY BE RAISED ANNUALLY THEREAFTER, FOR A PERIOD OF 10 YEARS, BEGINNING JANUARY 1, 2020 AND CONTINUING THROUGH DECEMBER 31, 2029, BY THE IMPOSITION OF A ONE-HALF PERCENT (½%) (0.50%) (50 CENTS ON 100 DOLLARS OR ONE-HALF OF ONE PENNY PER DOLLAR) SALES TAX, WITH REVENUE FROM SUCH TAX TO BE USED IN ACCORDANCE WITH THE BOARD OF COUNTY COMMISSIONERS RESOLUTION NO. 19-40, FOR THE PURPOSE OF PROVIDING FUNDING FOR:

- OPERATIONAL COSTS OF LAW ENFORCEMENT SERVICES, INCLUDING SALARIES FOR PARK COUNTY SHERIFF OFFICERS;
- HIRING OFFICERS TO ENSURE SAFETY OF OFFICERS AND IMPROVE PUBLIC SAFETY RESPONSE SERVICES;
- PROVIDING NON-EMERGENCY SERVICES INCLUDING SCHOOL RESOURCE OFFICERS;
- SEARCH AND RESCUE OPERATIONS;
- TRAINING FOR LAW ENFORCEMENT OFFICERS;
- ADDRESSING SECURITY, SAFETY, OPERATIONS AND MAINTENANCE COSTS AT THE COUNTY JAIL;
- K-9 OPERATIONS AND TRAINING;
- PUBLIC-SAFETY RELATED EQUIPMENT ON AN AS NEEDED BASIS;

AND SHALL THE COUNTY BE AUTHORIZED TO RECEIVE, RETAIN AND SPEND ALL REVENUES DERIVED FROM THIS TAX INCREASE, INCLUDING INVESTMENT EARNINGS THEREON, AS A VOTER APPROVED REVENUE CHANGE AND AN EXCEPTION TO ANY SPENDING OR REVENUE RESTRICTIONS OR OTHER LIMITS CONTAINED WITHIN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION, OR ANY OTHER LAW?

- C. The judges of the election shall be those electors appointed by the Park County Clerk and Recorder pursuant to applicable law.
- D. If the majority of the registered electors voting thereon vote for approval of this Countywide sales tax proposal, such Countywide sales tax shall be effective throughout the incorporated and unincorporated portions of Park County beginning January 1, 2020.
- E. There shall be sent to all registered electors of the County, at least thirty (30) days before the election to be held on November 5, 2019, a Ballot Issue Notice, as required by Article X, Section 20(3)(b), of the Colorado Constitution.

F. There shall be published a Notice of Election, at least twenty (20) days prior to the election to be held on November 5, 2019, in the *Fairplay Flume*. A copy of the Notice of Election shall be posted until after the election in a conspicuous place in the office of the Park County Clerk and Recorder.

Section 10. Effective Date. This Resolution shall be effective immediately upon approval by the Board of County Commissioners for Park County. The Sales Tax proposed by this Resolution shall be effective on January 1, 2020, only upon the approval of the sales tax proposed herein by a majority of registered electors at the election of November 5, 2019.

Section 11. Severability. If any part or provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Resolution which can be given effect without the invalid provisions or application, it being the intent of the Board of County Commissioners that the provisions of this Resolution are severable.

Section 12. No Implicit Repeal. Neither this Resolution nor the approval or rejection of the sales tax proposed by this Resolution is intended to or shall repeal or affect in any way any provision of any other resolution of the County concerning a County Sales Tax.

Section 13. Publication. Upon adoption, the Park County Clerk and Recorder shall publish the text of this Resolution four separate times, a week apart, in the *Fairplay Flume*.

Moved, seconded, and passed this 1 day of August, 2019.

PARK COUNTY BOARD OF COUNTY COMMISSIONERS



Richard Elsner, Chairperson

ATTEST:


County Clerk