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Debra A Green
Park County Clerk

**PARK COUNTY, COLORADO
BOARD OF COUNTY COMMISSIONERS
RESOLUTION NO. 21 - 30**

A RESOLUTION REFERRING TO THE REGISTERED ELECTORS OF PARK COUNTY AT THE NOVEMBER 2, 2021 SPECIAL ELECTION A BALLOT ISSUE CONCERNING INCREASING THE SALES TAX BY 1% FOR THE PERIOD OF JANUARY 1, 2022 THROUGH DECEMBER 31, 2031, WITH THE REVENUES DERIVED FROM SUCH 1% SALES TAX INCREASE TO BE USED FOR THE SHERIFF'S OFFICES IN PARK COUNTY.

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, in 1997 the Park County Electors approved Referendum 1A authorizing the collection of a 1% sales tax with the revenues being used exclusively for the preservation, protection, acquisition, improvement and maintenance of Park County's water resources and land containing associated water resources; and

WHEREAS, in 2006 the Park County Electors reauthorized such 1% sales tax for the period through December 31, 2018; and

WHEREAS, the 1% sales tax resulted in significant success in protecting and preserving the County's water resources; and

WHEREAS, the 1% sales tax was scheduled to expire on December 31, 2018, and the Park County Board of County Commissioners ("BOCC") sought voter approval to reauthorize the 1% sales tax for an additional ten (10) years as set forth in Resolution Number 18-10; and

WHEREAS, in 2018 the Park County Electors reauthorized such 1% sales tax for the period January 1, 2019 through December 31, 2029; 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 an election scheduled within 90 days after adoption of a resolution by the Board of County Commissioners; and

WHEREAS, the BOCC believes that it is in the best interests of the citizens of the County to place a ballot issue on the November 2, 2021 ballot, which seeks the approval of an additional 1% sales tax for ten (10) years in order to provide additional funding for the sheriff's office in Park County; and

WHEREAS, the BOCC finds that it is in the best interests of its citizens that certain sales not be subject to sales tax; 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, the BOCC intends that its enactment of a sales tax as set forth herein shall comply and be interpreted to comply with the requirements of section 20, article X of the Constitution of the State of Colorado; article 2, title 29, C.R.S.; title 1, C.R.S.; and all other applicable provisions of law.

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

Definitions

Section 1 – Definitions. All terms used in this Resolution shall have the same meaning as provided for in Section 39-26-102, C.R.S.

Section 2 – Application of State Sales Tax. Unless otherwise provided in this sales tax, any amendments thereto, or article 2, title 29, C.R.S., the provisions of article 26, title 39, C.R.S., shall govern the collection, administration, and enforcement of this sales tax.

Purpose

Section 3 – Purpose. The purpose of this Resolution is to submit to the registered electors an additional 1% 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 percent (1%) sales tax shall be used to fund additional deputies, and support staff; salaries and training; equipment, maintenance, and operations related to the functions of law enforcement; maintenance of the Park County Sheriff’s Office buildings and vehicles; housing assistance; supplemental funding for search and rescue equipment, maintenance, and operations related to the functions of law enforcement; mental health services; law enforcement peer support training; state mandated body cameras equipment and operations; and specialized law enforcement units such as traffic units.

Sales Tax Imposed

Section 4 – Imposition of Sales Tax. There is hereby imposed and there shall be collected a tax on all sales of tangible personal property and services described in Section 4 and occurring within Park County. The tax is imposed as provided for in Section 29-2-105(1)(d), C.R.S. The sales tax shall be set at a rate of 1% percent of the amount of each sale. The taxable amount of a sale shall not include the amount of any sales or use tax imposed by article 26, title 39, C.R.S.

Section 5 – Property and Services Taxed. The sales of tangible personal property and services taxable under this Resolution shall be the same as the sales of tangible personal property and services taxable pursuant to Section 39-26-104, C.R.S., subject to the exemptions set forth below.

Section 6 – Place of Sale. For the purpose of this sales tax, all retail sales are sourced as specified in Section 39-26-104(3), C.R.S.

Exemptions and Exclusions

Section 7 – General Sales Tax Exemptions. Except as otherwise provided herein or in Section 29-2-105(1)(d), C.R.S., the sales of tangible personal property and services taxable under this Resolution shall be subject to the same exemptions as those specified in part 7, article 26, title 39, C.R.S.

Section 8 – Specific Exemptions Required by Section 29-2-105(1)(d), C.R.S. Pursuant to Section 29-2-105(1)(d)(I)(A)-(P), C.R.S., which requires the County to expressly exempt certain sales from the County’s sales tax, the County adopts the following additional exemptions:

- a. The exemption for sales of machinery or machine tools, or parts thereof, in excess of five hundred dollars to be used in Colorado directly and predominantly in manufacturing tangible personal property , for sale or for profit, including any machinery or machine tools purchased by a business listed in the inventory prepared by the department of public health and environment pursuant to Section 30-20-122(1)(a)(V), C.R.S.
- b. The exemption for sales of electricity, coal, wood, gas, fuel, oil, or coke specified in Section 39-26-715(1)(a)(II), C.R.S.
- c. The exemption for sales of food specified in Section 39-26-707(1)(e), C.R.S. For the purposes of this subsection, “food” is defined in Section 39-26-102(4.5), C.R.S.
- d. The exemption for sales by a charitable organization specified in Section 39-26-718(1)(b), C.R.S.

Section 9 – Food. Notwithstanding any other provision of this Resolution regarding the taxation of food, this sales tax shall not apply to the following:

- a. Sales of food purchased with food stamps. For the purposes of this subsection (a), “food” has the same meaning as provided in 7 U.S.C. § 2012, as currently in effect and subsequently amended.
- b. Sales of food purchased with funds provided by the special supplemental food program for women, infants, and children, 42 U.S.C. § 1786. For the purposes of this subsection (b), “food” has the same meaning as provided in 42 U.S.C. § 1786, as currently in effect and subsequently amended.

Section 10 – Certain Construction and Building Materials. This sales tax shall not apply to the sale of “construction and building materials,” as the term is used in Section 29-2-109, C.R.S., 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 on the materials.

Section 11 – Cigarettes. This sales tax shall not apply to sales of cigarettes.

Section 12 – Sales Subject to Prior Ownership Tax. Sales of personal property on which a specific ownership tax has been paid or is payable are exempt from this sales tax when the sale meets both of the following conditions: (i) the purchaser is a nonresident of the County or has his principal place of business outside the County and (ii) the personal property sold is registered or required to be registered outside the County’s limits under the law of the State of Colorado.

Section 13 – Sales Subject to Prior Payment of Sales or Use Tax. This sales tax shall not apply to the sale of tangible personal property or 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 city and county, city, or town equal to or in excess of that sought to be imposed by this sales tax. A credit shall be granted against this sales tax with respect to such transaction equal in amount to the lawfully imposed local sales or use tax previously paid by the purchaser or user to the previous statutory or home rule city and county, city, or town. The amount of the credit shall not exceed the sales tax imposed herein.

Election

Section 14 – Submission to Registered Electors. This Resolution shall be submitted to a vote of the County’s registered electors on November 2, 2021, which is first Tuesday in November of an odd-numbered year. The election shall be conducted in accordance with section 20, article X of the Constitution of the State of Colorado; article 2, title 29, C.R.S.; title 1, C.R.S.; and all other applicable provisions of law.

Section 15 – Agreements with Overlapping Entities. The County Clerk is authorized to execute and enter into such agreements or amendments to agreements on the County’s behalf with other local governments located in the County regarding the conduct of the election and the preparation and mailing of the notice required by Section 20, article X of the Constitution of Colorado.

Section 16 – County Clerk and Recorder as Election Official. The County Clerk and Recorder shall serve as the Election Official for the conduct of the election on behalf of the County with the authority and direction to proceed with any action necessary or appropriate to effectuate the provisions of this Resolution and all constitutional and statutory provisions governing the conduct of the election.

Section 17 – Ballot Title. The ballot title for the sales tax question shall be in substantially the following form:

SHALL PARK COUNTY’S TAXES BE INCREASED ANNUALLY BY 3.2 MILLION DOLLARS, COMMENCING ON JANUARY 1, 2022 AND ENDING ON DECEMBER 31, 2031, AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER FROM A 1% PERCENT SALES TAX, AND SHALL

PARK COUNTY BE AUTHORIZED TO COLLECT, RETAIN, AND SPEND ALL REVENUE GENERATED BY SUCH TAX IN EXCESS OF THE LIMITATION PROVIDED IN SECTION 20 OF ARTICLE X OF THE COLORADO CONSTITUTION AS A VOTER-APPROVED REVENUE CHANGE TO BE USED FOR THE PARK COUNTY SHERIFF’S OFFICE FOR ENFORCEMENT SERVICES IN PARK COUNTY AS SET FORTH IN PARK COUNTY BOARD OF COUNTY COMMISSIONER RESOLUTION NO. 21-_____

YES _____

NO _____

Enforcement

Section 18 – Delivery to Colorado Department of Revenue. If approved by the registered electors, the County Clerk shall provide a copy of this Resolution and notice of its adoption and approval to the executive director of the Colorado Department of Revenue at least 45 days prior to the effective date of the sales tax created herein.

Section 19 – Colorado Department of Revenue to Enforce. The collection, administration, and enforcement of this sales tax shall be performed by the executive director of the Colorado Department of Revenue in the same manner as the collection, administration, and enforcement of the Colorado state sales tax, as supplemented by article 2, title 29, C.R.S.

General Provisions

Section 20 – 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, 2022, only upon the approval of the sales tax proposed herein by a majority of registered electors at the election of November 2, 2021.

Section 21 – Duration. If approved by the County’s registered electors, this sales tax shall continue until December 31, 2031.

Section 22 – Amendment. This Resolution and the sales tax adopted herein may be amended by subsequent resolution, unless otherwise prohibited by law.

Section 23 – 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 24 – 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, including, but not limited to,

Resolution No. 21____, adopted by the Board of County Commissioners on or about _____, 2021.

Section 25 – 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*.

Section 26 – Authority Vested in County Officials. The County’s officials are authorized and directed to take all action necessary and appropriate to effectuate the provisions of this Resolution and the sales tax adopted herein.

Section 27 – References to Colorado Law. References to Colorado law are to the versions of those laws in effect at the time this Resolution was adopted as well as any subsequent amendments thereto.

ADOPTED this 17 day of August, 2021



PARK COUNTY BOARD OF COMMISSIONERS

By: [Signature]
Richard Elsner, Chair

Attest:

[Signature]
County Clerk or ~~Deputy County Clerk~~