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Debra A Green
Park County Clerk

**PARK COUNTY, COLORADO
BOARD OF COUNTY COMMISSIONERS
RESOLUTION NO. 22- 30**

A RESOLUTION APPROVING A PROPOSAL FOR A COUNTY PUBLIC SAFETY IMPROVEMENTS TAX, EFFECTIVE JANUARY 1, 2023, AND CONTINUING FOR TEN YEARS AT A RATE OF ONE PERCENT ON TAXABLE TRANSACTIONS, AND SUBMITTING IT TO THE REGISTERED ELECTORS OF THE COUNTY OF PARK

WHEREAS, pursuant to section 30-11-107.9, C.R.S. a proposal for a county public safety improvements tax shall, upon approval of the same by resolution of the Board of County Commissioners, be submitted to the registered electors of the county at the next general election; and

WHEREAS, the Board of County Commissioners of Park County (the "Board") has received a proposal for a county public safety improvements tax; and

WHEREAS, the proposal is for an increase of one (1.0) percent in the countywide sales tax on the sale of tangible personal property at retail and services taxable in the County of Park (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, under the public safety improvements tax proposal, if the amount of sales tax is increased from one (1.0) to two (2.0) percent by the imposition of a one (1.0) percent public safety improvements tax (the "Public Safety Improvements Tax"), the additional net revenue collected by the County pursuant to the Public Safety Improvements Tax after the payment of the costs of collection, administration, and enforcement to the department of revenue in accordance with section 30-11-107.9(4), C.R.S. will be used exclusively for public safety improvements and more specifically for:

1. HIRING, EMPLOYING, TRAINING AND EQUIPPING PUBLIC SAFETY PERSONNEL, INCLUDING BUT NOT LIMITED TO, DEPUTY SHERIFFS, INVESTIGATORS, AND SHERIFF OFFICE SUPPORT STAFF.
2. CONDUCTING AND PREPARING CRIMINAL INVESTIGATIONS.
3. ADDRESSING SECURITY, SAFETY, OPERATIONS AND MAINTENANCE COSTS AT THE PARK COUNTY JAIL AND DISPATCH CENTER.
4. PAYMENT OF FEES, COSTS, OPERATIONAL EXPENSES, SUPPLIES, EQUIPMENT, CAPITAL EXPENDITURES, AND MAINTENANCE RELATING TO PUBLIC SAFETY.
5. MAINTENANCE OF THE PARK COUNTY SHERIFF’S OFFICE BUILDINGS AND VEHICLES.
6. HOUSING ASSISTANCE FOR DEPUTY SHERIFFS.
7. SUPPLEMENTAL FUNDING FOR SEARCH AND RESCUE EQUIPMENT PURCHASES, EQUIPMENT MAINTENANCE, AND OPERATIONS RELATED TO THE FUNCTIONS OF LAW ENFORCEMENT.
8. MENTAL HEALTH SERVICES.
9. LAW ENFORCEMENT PEER SUPPORT TRAINING.
10. STATE MANDATED BODY CAMERA EQUIPMENT AND OPERATIONS.

WHEREAS, under said proposal, the Public Safety Improvements Tax will be effective on January 1, 2023 and continue for ten years (through December 31, 2032); and

WHEREAS, under said proposal, the Public Safety Improvements Tax will be subject to the same exemptions as the existing countywide sales tax; and

WHEREAS, pursuant to section 30-11-107.9, C.R.S. once approved, the Public Safety Improvements Tax proposal shall be submitted to the registered electors of the County at the next general election; and

WHEREAS, the next general election is to be held November 8, 2022; and

WHEREAS, the County and Municipal Sales or Use Tax 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, it is the intent of the Board of County Commissioners of Park County that the Public Safety Improvements Tax shall comply and be interpreted to comply with the requirements of Article X, Section 20 of the Constitution of the State of Colorado, Article 2 of Title 29, section 30-11-107.9, C.R.S. and all other applicable provisions of the law.

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

Section 1. Definitions.

I. Definitions. All terms used in this Resolution shall have the same meaning as provided for in Sections 30-11-107.9 and 39-26-102, C.R.S.

II. Application of State Sales Tax. Unless otherwise provided in this Resolution, any amendments thereto, or article 2, title 29, C.R.S., the provisions of article 26, title 39, C.R.S., or section 30-11-107.9, C.R.S., shall govern the collection, administration, and enforcement of the Public Improvements Tax.

Section 2. County Public Safety Improvements Tax Proposal. A tax proposal, in substantially the following form is hereby approved.

A Proposal for a County Public Safety Improvements Tax:

I. Proposal Provisions Required by Sections 29-2-104 and 30-11-107.9, C.R.S.:

A. Description of Tax: Subject to approval by the registered electors of Park County, there shall be levied a one (1.0) percent county Public Safety Improvements Tax, which would result in an increase of one (1.0) percent in the countywide sales tax on the sale of tangible personal property at retail and services taxable in the County and an increase from one (1.0) to two (2.0) on the sale of tangible personal property at retail and services taxable in the County. The start date of the increase in the sales tax rate will be January 1, 2023. The additional net revenue collected by the County pursuant to the Public Safety Improvements Tax after the payment of the costs of collection, administration, and enforcement to the department of revenue in accordance with section 30-11-107.9(4), C.R.S will be used exclusively for public safety improvements and more specifically for funding:

1. HIRING, EMPLOYING, TRAINING AND EQUIPPING PUBLIC SAFETY PERSONNEL, INCLUDING BUT NOT LIMITED TO, DEPUTY SHERIFFS, INVESTIGATORS, AND SHERIFF OFFICE SUPPORT STAFF.
2. CONDUCTING AND PREPARING CRIMINAL INVESTIGATIONS
3. ADDRESSING SECURITY, SAFETY, OPERATIONS AND MAINTENANCE COSTS AT THE PARK COUNTY JAIL AND DISPATCH CENTER.
4. PAYMENT OF FEES, COSTS, OPERATIONAL EXPENSES, SUPPLIES, EQUIPMENT, CAPITAL EXPENDITURES, AND MAINTENANCE RELATING TO PUBLIC SAFETY.
5. MAINTENANCE OF THE PARK COUNTY SHERIFF’S OFFICE BUILDINGS AND VEHICLES.
6. HOUSING ASSISTANCE FOR DEPUTY SHERIFFS.
7. SUPPLEMENTAL FUNDING FOR SEARCH AND RESCUE EQUIPMENT PURCHASES, EQUIPMENT MAINTENANCE, AND OPERATIONS RELATED TO THE FUNCTIONS OF LAW ENFORCEMENT.
8. MENTAL HEALTH SERVICES.
9. LAW ENFORCEMENT PEER SUPPORT TRAINING.
10. STATE MANDATED BODY CAMERA EQUIPMENT AND OPERATIONS.

The Public Safety Improvements Tax will continue for ten (10) years (through December 31, 2032).

B. Amount of tax to be imposed: The Public Safety Improvements Tax will be in the amount of one (1.0) percent, which would result in an increase of one (1.0) percent in the countywide sales tax on the sale of tangible personal property at retail and services taxable in the County and an increase from one (1.0) to two (2.0) percent for a ten-year period beginning on January 1, 2023 and ending December 31, 2032.

C. Purpose of tax: The purpose of the Public Safety Improvements Tax is to fund urgent and critical law enforcement needs, including the following:

1. HIRING, EMPLOYING, TRAINING AND EQUIPPING PUBLIC SAFETY PERSONNEL, INCLUDING BUT NOT LIMITED TO, DEPUTY SHERIFFS, INVESTIGATORS, AND SHERIFF OFFICE SUPPORT STAFF.
2. CONDUCTING AND PREPARING CRIMINAL INVESTIGATIONS.
3. ADDRESSING SECURITY, SAFETY, OPERATIONS AND MAINTENANCE COSTS AT THE PARK COUNTY JAIL AND DISPATCH CENTER.
4. PAYMENT OF FEES, COSTS, OPERATIONAL EXPENSES, SUPPLIES, EQUIPMENT, CAPITAL EXPENDITURES, AND MAINTENANCE RELATING TO PUBLIC SAFETY.
5. MAINTENANCE OF THE PARK COUNTY SHERIFF’S OFFICE BUILDINGS AND VEHICLES.
6. HOUSING ASSISTANCE FOR DEPUTY SHERIFFS.
7. SUPPLEMENTAL FUNDING FOR SEARCH AND RESCUE EQUIPMENT PURCHASES, EQUIPMENT MAINTENANCE, AND OPERATIONS RELATED TO THE FUNCTIONS OF LAW ENFORCEMENT.
8. MENTAL HEALTH SERVICES.
9. LAW ENFORCEMENT PEER SUPPORT TRAINING.
10. STATE MANDATED BODY CAMERA EQUIPMENT AND OPERATIONS.

II. Proposal Provisions Required by Section 29-2-105, C.R.S.:

A. The Public Safety Improvements Tax will be imposed on the sale of tangible personal property at retail or the furnishing or services, as provided in section 29-2-105(1)(d) C.R.S.

B. For the purpose of this Public Safety Improvements Tax proposal, all retail sales are sourced as specified in section 39-26-104(3).

C. The amount subject to tax shall not include the amount of any sales or use tax imposed by article 26, title 39, C.R.S.

D. The sale of tangible personal property and services taxable pursuant to this proposal shall be the same as the sale of tangible personal property and services taxable pursuant to section 39-26-104, C.R.S., subject to the exemptions set forth below.

E. The sale of tangible personal property and services taxable pursuant to this proposal shall be subject to the same sales tax exemptions as those specified in Part 7, Article 26, Title 39, C.R.S. except that the sale of those items listed in the following subsection F are expressly exempted as required by section 29-2-105(1)(d) C.R.S.

F. 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.

G. Food. Notwithstanding any other provision of this Public Safety Improvements Tax Proposal regarding the taxation of food, the Public Safety Improvements 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.

H. Certain Construction and Building Materials. The Public Safety Improvements 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.

I. Cigarettes. The Public Safety Improvements Tax shall not apply to sales of cigarettes.

J. 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 the Public Safety Improvements Tax when the sale meets both of the following conditions: (i) the purchaser is a nonresident of the County or has purchaser’s 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.

K. Sales Subject to Prior Payment of Sales or Use Tax. This Public Safety Improvements 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 the Public Safety Improvements Tax. A credit shall be granted against the Public Safety Improvements 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.

Section 3. Ballot Issue - Election.

I. Submission to Registered Electors. This Public Safety Improvements Tax Proposal shall be submitted to a vote of the County’s registered electors on November 8, 2022. 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.

II. 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.

III. 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.

IV. Ballot Issue. The following ballot issue shall be submitted to the registered electors at the general election to be held on November 8, 2022. The ballot issue, which shall appear on the ballot as “Referred Measure”, shall be in substantially the following form:

SHALL PARK COUNTY TAXES BE INCREASED ANNUALLY BY 2.6 MILLION DOLLARS, COMMENCING ON JANUARY 1, 2023 AND ENDING ON DECEMBER 31, 2032, AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER FROM A ONE PERCENT (1%) PUBLIC SAFETY

IMPROVEMENTS SALES TAX, WITH REVENUE AND INVESTMENT EARNINGS USED TO FUND URGENT AND CRITICAL LAW ENFORCEMENT NEEDS IN PARK COUNTY, IN ACCORDANCE WITH THE REQUIREMENTS, PROVISIONS AND EXEMPTIONS REFERENCED IN PARK COUNTY BOARD OF COUNTY COMMISSIONERS RESOLUTION 2022-____; AND SHALL THE FIRST YEAR REVENUES, AND WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY AND THE INVESTMENT INCOME THEREON CONSTITUTE VOTER-APPROVED REVENUE CHANGES AND BE COLLECTED AND SPENT BY THE COUNTY WITHOUT REGARD TO ANY EXPENDITURE, REVENUE-RAISING, OR OTHER LIMITATION CONTAINED IN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER PROVISION OF LAW?

YES _____

NO _____

V. Setting Ballot Title. This resolution shall serve to set the title and content of the ballot issue set forth herein and the ballot title for such ballot issue shall be the text of the ballot issue itself.

Section 4. Enforcement.

I. Delivery to Colorado Department of Revenue to Enforce. 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.

II. 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. and in accordance with section 31-11-107.9, C.R.S.

Section 5. General Provisions.

I. Effective Date. This Resolution shall be effective immediately upon approval by the Board of County Commissioners for Park County. The Public Safety Improvement Tax proposed by this Resolution shall be effective on January 1, 2023, only upon the approval of the Public Safety Improvement Tax as proposed herein by a majority of registered electors on the November 8, 2022 Election.

II. Duration. If approved by the County’s registered electors, this sales tax shall continue until December 31, 2032.

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

IV. 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.

V. 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.

VI. 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*.

VII. 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.

VIII. 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 96 day of August, 2022



PARK COUNTY BOARD OF COUNTY COMMISSIONERS

By: 
Richard Elsner, Chairperson


County Clerk or Deputy County Clerk