

ORDINANCE NO.7672

AN ORDINANCE SUBMITTING A BALLOT ISSUE TO THE VOTERS AT THE TUESDAY, NOVEMBER 3, 2009 ELECTION TO AUTHORIZE AN EXISTING 0.15% SALES AND USE TAX CURRENTLY SET TO EXPIRE ON DECEMBER 31, 2012, TO BE EXTENDED INDEFINITELY AND WITHOUT RESTRICTION, AND GIVING APPROVAL FOR THE COLLECTION, RETENTION AND EXPENDITURE OF THE FULL TAX PROCEEDS; AND SETTING FORTH RELATED DETAILS.

The City Council finds that:

- A. The existing 0.15% sales and use tax (the "0.15% Sales and Use Tax") was approved by voters on November 3, 1992, with an expiration date of December 31, 2012, which 0.15% Sales and Use Tax funds general city services;
- B. The electorate should consider authorizing the City Council to continue indefinitely the collection of the 0.15% Sales and Use Tax from its present expiration date of December 31, 2012 to fund, without limitation, fire, police, library, parks, human services and other general fund purposes;
- C. It is appropriate for voters to approve the continued collection, retention and expenditure of the full tax proceeds and any related earnings from the 0.15% Sales and Use Tax; and
- D. The purposes that will be served by the continued collection of the tax are critical for the continued provision of essential general fund city services;

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

Section 1. A general municipal coordinated election will be held in the city of Boulder, county of Boulder and state of Colorado, on Tuesday, November 3, 2009, between the hours of 7 a.m. and 7 p.m.

Section 2. At that election, there shall be submitted to the electors of the city of Boulder entitled by law to vote a ballot issue to amend that portion of section 3-2-5, "Rate of Tax," B.R.C. 1981, that pertains to the 0.15% Sales and Use Tax that is currently set to expire at 12:00 midnight on December 31, 2012 by extending the tax indefinitely and without restriction beyond its current sunset date.

The official ballot shall contain the following ballot title, which shall also be the designation and submission clause for the measure:

BALLOT QUESTION NO. 7672

**SALES AND USE TAX EXTENSION**

WITHOUT RAISING ADDITIONAL TAXES, SHALL THE EXISTING 0.15% CITY OF BOULDER SALES AND USE TAX CURRENTLY SET TO EXPIRE ON DECEMBER 31, 2012 BE EXTENDED INDEFINITELY AND WITHOUT RESTRICTION TO CONTINUE TO FUND GENERAL

FUND SERVICES SUCH AS, WITHOUT LIMITATION, POLICE, FIRE, LIBRARY, PARKS AND HUMAN SERVICES, PURSUANT TO AND BY ADOPTION OF ORDINANCE NO. 7672;

AND IN CONNECTION THEREWITH,

SHALL THE FULL PROCEEDS OF THE TAX AND ANY EARNINGS THEREFROM, BE COLLECTED, RETAINED AND SPENT AS A VOTER APPROVED REVENUE CHANGE WITHOUT LIMITATION OR CONDITION AND WITHOUT LIMITING THE COLLECTION, RETENTION OR SPENDING OF ANY REVENUES OR FUNDS BY THE CITY OF BOULDER, UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

FOR THE MEASURE \_\_\_\_\_

AGAINST THE MEASURE \_\_\_\_\_

Section 3. Effective January 1, 2010, subsection 3-2-5(c), B.R.C. 1981, is amended to read (Note – the language which has been lined out would be omitted from the section if this ordinance is approved by the electors.):

3-2-5 Rate of Tax.

(c) Of said amount, 0.25 percent shall be deemed a parks and recreation tax, which tax shall expire at 12:00 midnight on December 31, 2015; 0.33 percent shall be deemed an open space tax, which tax shall expire at 12:00 midnight on December 31, 2018; 0.15 percent shall be deemed a general sales and use tax ; 0.15 percent shall be deemed an open space tax, which tax shall expire at 12:00 midnight on December 31, 2019; and, beginning on January 1, 2005, 0.15 percent shall be deemed a general sales and use tax, which tax shall expire at 12:00 midnight on December 31, 2024. As each tax expires, the aggregate tax shall be reduced accordingly.

Section 4. If a majority of all the votes cast at the election on the measure submitted shall be for the measure, the measure shall be deemed to have passed, and the tax code amended as provided herein.

Section 5. The electors of the city of Boulder hereby authorize the City Council to adopt such other amendments to this Ordinance No. 7672 and to Chapter 3-2, “Sales and Use Tax,” B.R.C. 1981, including, but not limited to, imposing a lesser amount than the 0.15% Sales and Use Tax, and to adopt such other ordinances as may be necessary to implement the intent and purpose of this ordinance.

Section 6. The election shall be conducted under the provisions of the Colorado Constitution, the Charter and ordinances of the city, the Boulder Revised Code, 1981, and this ordinance, and all contrary provisions of the statutes of the state of Colorado are hereby superseded.

Section 7. The officers of the city are authorized to take all action necessary or appropriate to effectuate the provisions of this ordinance and to contract with the county clerk to conduct the election for the city.

Section 8. If any section, paragraph, clause, or provision of this ordinance shall for any reason be held to be invalid or unenforceable, such decision shall not affect any of the remaining provisions of this ordinance.

Section 9. This ordinance is necessary to protect the public health, safety and welfare of the residents of the city, and covers matters of local concern.

Section 10. The council deems it appropriate that this ordinance be published by title only and orders that copies of this ordinance be made available in the office of the city clerk for public inspection and acquisition.

INTRODUCED, READ ON FIRST READING AND ORDERED PUBLISHED BY  
TITLE ONLY this 7th day of July, 2009.

Matthew Appelbaum,  
Mayor

Attest:  
Alisa D. Lewis  
City Clerk on behalf of the  
Director of Finance and Record

READ ON SECOND READING, PASSED, ADOPTED, AND ORDERED PUBLISHED  
BY TITLE ONLY this 21st day of July, 2009.

Matthew Appelbaum,  
Mayor

Attest:  
Alisa D. Lewis,  
City Clerk on behalf of the