

**BY AUTHORITY**

ORDINANCE NO. \_\_\_\_\_  
SERIES OF \_\_\_\_\_

COUNCIL BILL NO. 16-0553  
COMMITTEE OF REFERENCE:  
Finance & Services

**A BILL**

For an ordinance referring a question to the ballot at the November 8, 2016 coordinated election concerning the retention and continuation of the .03% sales and use tax increase to provide additional funding for the Denver Preschool Program, as originally approved by the voters at the November 4, 2014 election.

WHEREAS, at the November 4, 2014 coordinated election, the voters of the City and County of Denver approved a .03% increase in the sales and use tax rate in support of the Denver Preschool Program by a count of 121,437 (55.28%) FOR and 98,225 (44.72%) AGAINST the tax rate increase; and

WHEREAS, as required by Art. X, Sec. 20(3) of the Colorado Constitution (TABOR), in advance of the 2014 election the city mailed to all registered electors a notice of the election, including an estimate of the city's total 2015 "fiscal year spending" (as defined by TABOR); and

WHEREAS, the total actual amount of city "fiscal year spending" in 2015 exceeded the estimate provided to the voters in the 2014 TABOR notice; and

WHEREAS, Art. X, Sec. 20(3)(c) of TABOR states, "Except by later voter approval, if a tax increase or fiscal year spending exceed any estimate . . . for the same fiscal year, the tax increase is thereafter reduced up to 100% in proportion to the combined dollar excess, and the combined excess revenue refunded in the next fiscal year;" and

WHEREAS, the total amount of revenue collected from the increase in the preschool sales and use tax increase in 2015 must be refunded prior to December 31, 2016 unless the voters permit the city to retain this revenue; and

1 WHEREAS, the purpose of this bill is refer a question allowing the voters of the City and  
2 County of Denver to reaffirm and ratify their original decision to authorize the city to impose the  
3 .03% sales and use tax increase in support of the Denver Preschool Program.  
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5 **NOW, THEREFORE, BE IT ENACTED BY THE COUNCIL OF THE CITY AND COUNTY OF**  
6 **DENVER:**  
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8 **Section 1.** Pursuant to § 8.2.3 of the Charter, the City Council hereby calls a special municipal  
9 election to be conducted on November 8, 2016 and coordinated with the state general election  
10 occurring on said date. In accordance with § 3.3.6 of the Charter and Article X, Section 20(3)(c) of the  
11 Colorado Constitution, the following question shall be submitted to a vote of the registered electors of  
12 the City and County of Denver at said election. Each elector voting at said election and desirous of  
13 voting for or against the tax increase shall cast a vote as provided by law either “Yes” or “No” on the  
14 proposition:  
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16 **Referred Question \_\_\_\_\_**

17 **May the City and County of Denver retain and spend all 2015 revenues derived from**  
18 **the three one-hundredths of one percent (.03%) sales and use tax rate increase in**  
19 **support of the Denver Preschool Program as originally approved by the voters on**  
20 **November 4, 2014, and continue to impose and collect the tax to the full extent**  
21 **permitted by the original voter approval through December 31, 2026?**  
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23 The proper officials of the City and County of Denver as are charged with duties relating to the election  
24 shall, before the election, issue such calls, make such certifications, and publications, give such  
25 notices (including, without limitation, the notice required by Art. X, §20(3)(b) of the Colorado  
26 Constitution), make such appointments, and do all such other acts and things in connection with the  
27 submission of this question to the registered electors of the City and County of Denver at the election  
28 as are required by the constitution and laws of the state of Colorado and the Charter and ordinances  
29 of the City and County of Denver. The ballots cast at such election shall be canvassed and the results  
30 ascertained, determined, and certified in accordance with the requirements of the Constitution and  
31 laws of the State of Colorado and the Charter and ordinances of the City and County of Denver.  
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COMMITTEE APPROVAL DATE: August 9, 2016

MAYOR-COUNCIL DATE: August 16, 2016

PASSED BY THE COUNCIL August 29, 2016 2016

Al B - PRESIDENT

APPROVED: D - MAYOR Aug 31, 2016 2016

ATTEST: \_\_\_\_\_ - CLERK AND RECORDER,  
EX-OFFICIO CLERK OF THE  
CITY AND COUNTY OF DENVER

NOTICE PUBLISHED IN THE DAILY JOURNAL \_\_\_\_\_ 2016; \_\_\_\_\_ 2016

PREPARED BY: David W. Broadwell, Assistant City Attorney; DATE: August 16, 2016

Pursuant to section 13-12, D.R.M.C., this proposed ordinance has been reviewed by the office of the City Attorney. We find no irregularity as to form, and have no legal objection to the proposed ordinance. The proposed ordinance is not submitted to the City Council for approval pursuant to § 3.2.6 of the Charter.

Denver City Attorney

BY: D, Assistant City Attorney DATE: August 18, 2016

Signature:

Email: