BY AUTHORITY 1 ORDINANCE NO. \_\_\_\_\_ COUNCIL BILL NO. 2 COMMITTEE OF REFERENCE: 3 SERIES OF 4 5 6 7 A BILL 8 9 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 10 increase to provide additional funding for the Denver Preschool Program, as originally 11 approved by the voters at the November 4, 2014 election. 12 13 14 15 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 16 17 Denver Preschool Program by a count of 121,437 (55.28%) FOR and 98,225 (44.72%) 18 AGAINST the tax rate increase; and 19 20 WHERAS, as required by Art. X, Sec. 20(3) of the Colorado Constitution (TABOR), in 21 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 22 23 24 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 25 26 27 WHEREAS, Art. X, Sec. 20(3)(c) of TABOR states, "Except by later voter approval, if a 28 tax increase or fiscal year spending exceed any estimate . . . for the same fiscal year, the tax 29 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 30 31 32 WHEREAS, the total amount of revenue collected from the increase in the preschool sales and use tax increase in 2015 was \$3,525,759, an amount which must be refunded prior 33 34 to December 31, 2016 unless the voters permit the city to retain this revenue; and 35

WHEREAS, the purpose of this bill is refer a question allowing the voters of the City and County of Denver to reaffirm and ratify their original decision to authorize the city to impose the .03% sales and use tax increase in support of the Denver Preschool Program.

## NOW, THEREFORE, BE IT ENACTED BY THE COUNCIL OF THE CITY AND COUNTY OF DENVER:

**Section 1.** Pursuant to § 8.2.3 of the Charter, the City Council hereby calls a special municipal election to be conducted on November 8, 2016 and coordinated with the state general election occurring on said date. In accordance with § 3.3.6 of the Charter and Article X, Section 20(3)(c) of the Colorado Constitution, the following question shall be submitted to a vote of the registered electors of the City and County of Denver at said election. Each elector voting at said election and desirous of voting for or against the tax increase shall cast a vote as provided by law either "Yes" or "No" on the proposition:

## 16 Referred Question \_\_\_\_\_

May the City and County of Denver retain and spend all 2015 revenues derived from the three one-hundredths of one percent (.03%) sales and use tax rate increase in support of the Denver Preschool Program as originally approved by the voters on November 4, 2014, and continue to impose and collect the tax to the full extent permitted by the original voter approval through December 31, 2026?

The proper officials of the City and County of Denver as are charged with duties relating to the election shall, before the election, issue such calls, make such certifications, and publications, give such notices (including, without limitation, the notice required by Art. X, §20(3)(b) of the Colorado Constitution), make such appointments, and do all such other acts and things in connection with the submission of this question to the registered electors of the City and County of Denver at the election as are required by the constitution and laws of the state of Colorado and the Charter and ordinances of the City and County of Denver. The ballots cast at such election shall be canvassed and the results ascertained, determined, and certified in accordance with the requirements of the Constitution and laws of the State of Colorado and the Charter and ordinances of the City and County of Denver.

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3	COMMITTEE APPROVAL DATE:		
4	MAYOR-COUNCIL DATE:		
5	PASSED BY THE COUNCIL		2016
6		PRESIDENT	
7	APPROVED:	MAYOR	_ 2016
8 9 10 11	ATTEST:	CLERK AND RECORDER, EX-OFFICIO CLERK OF THE CITY AND COUNTY OF DENVER	
12 13	NOTICE PUBLISHED IN THE DAILY JOURNAL	2016;	2016
14	PREPARED BY: David W. Broadwell, Assistant City Attorney; DATE:		
15 16 17 18 19	Pursuant to section 13-12, D.R.M.C., this proposed ordinance has been reviewed by the office of th City Attorney. We find no irregularity as to form, and have no legal objection to the propose ordinance. The proposed ordinance is not submitted to the City Council for approval pursuant to 3.2.6 of the Charter.		
20	City Attorney		
21	BY:,City Attor	ney	
22	DATE:		
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