

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.
4

5 **NOW, THEREFORE, BE IT ENACTED BY THE COUNCIL OF THE CITY AND COUNTY OF**
6 **DENVER:**

7
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:
15

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?
22

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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3 COMMITTEE APPROVAL DATE: August 9, 2016

4 MAYOR-COUNCIL DATE: August 16, 2016

5 PASSED BY THE COUNCIL _____ 2016

6 _____ - PRESIDENT

7 APPROVED: _____ - MAYOR _____ 2016

8 ATTEST: _____ - CLERK AND RECORDER,
9 EX-OFFICIO CLERK OF THE
10 CITY AND COUNTY OF DENVER
11

12 NOTICE PUBLISHED IN THE DAILY JOURNAL _____ 2016; _____ 2016

13
14 PREPARED BY: David W. Broadwell, Assistant City Attorney; DATE: August 16, 2016

15 Pursuant to section 13-12, D.R.M.C., this proposed ordinance has been reviewed by the office of the
16 City Attorney. We find no irregularity as to form, and have no legal objection to the proposed
17 ordinance. The proposed ordinance is not submitted to the City Council for approval pursuant to §
18 3.2.6 of the Charter.
19

20 Denver City Attorney

21 BY:  _____, Assistant City Attorney DATE: August 18, 2016