

1 BY AUTHORITY

2 ORDINANCE NO. _____
3 SERIES OF _____

COUNCIL BILL NO. _____
COMMITTEE OF REFERENCE:

4
5
6 A BILL

7
8 For an ordinance referring a question to the ballot at the November 3, 2015 coordinated
9 election concerning the retention and continuation of the special retail marijuana sales
10 tax originally approved by the voters at the November 5, 2013 election.
11
12

13 WHEREAS, at the November 5, 2013 coordinated election, the voters of the City and
14 County of Denver approved the imposition of a special retail marijuana sale tax by a count of
15 92,838 (68.47%) for and 42,758 (31.53%) against; and
16

17 WHEREAS, as required by Art. X, Sec. 20(3) of the Colorado Constitution (TABOR), in
18 advance of the 2013 election the city mailed to all registered electors a notice of the election,
19 including an estimate of the city's total 2014 fiscal year spending, and included within the ballot
20 title an estimate of the first year revenue to be derived from the special retail marijuana tax; and
21

22 WHEREAS, both the total amount of city fiscal year spending, and the specific amount
23 of revenue derived from the special retail marijuana sales tax in 2014 exceeded the estimates
24 provided to the voters in 2013; and
25

26 WHEREAS, Art. X, Sec. 20(3)(c) of TABOR states, "Except by later voter approval, if a
27 tax increase or fiscal year spending exceed any estimate . . . for the same fiscal year, the tax
28 increase is thereafter reduced up to 100% in proportion to the combined dollar excess, and the
29 combined excess revenue refunded in the next fiscal year;" and
30

31 WHEREAS, the total amount of revenue collected from the special retail marijuana sales
32 tax in 2014 was \$5,290,016, an amount which must be refunded prior to December 31, 2015
33 unless the voters permit the city to retain this revenue; and
34

35 WHEREAS, the purpose of this bill is refer a question allowing the voters of the City and

1 County of Denver to reaffirm and ratify their original decision to authorize the city to impose the
2 special retail marijuana tax.

3

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

6

7 **Section 1.** Pursuant to § 8.2.3 of the Charter, the City Council hereby calls a special municipal
8 election to be conducted on November 3, 2015 and coordinated with the regular biennial school
9 district election occurring on said date. In accordance with § 3.3.6 of the Charter and Article X,
10 Section 20(3)(c) of the Colorado Constitution, the following question shall be submitted to a vote of the
11 registered electors of the City and County of Denver at said election. Each elector voting at said
12 election and desirous of voting for or against the tax increase shall cast a vote as provided by law
13 either “Yes” or “No” on the proposition:

14

15 **Referred Question _____**

16 May the City and County of Denver retain and spend all 2014 revenues derived from
17 the special retail marijuana sales tax as originally approved by the voters on
18 November 5, 2013, and continue to impose and collect the tax to the full extent
19 permitted by the original voter approval?

20

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

30

31

32

1 COMMITTEE APPROVAL DATE:
2 MAYOR-COUNCIL DATE:
3 PASSED BY THE COUNCIL _____ 2015

4 _____ - PRESIDENT

5 APPROVED: _____ - MAYOR _____ 2015

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

10 NOTICE PUBLISHED IN THE DAILY JOURNAL _____ 2015; _____ 2015

11

12 PREPARED BY: David W. Broadwell, Assistant City Attorney; DATE: May 4, 2015

13

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

19 D. Scott Martinez, City Attorney

20 City Attorney

21 BY: _____, _____ City Attorney

22 DATE: _____
23
24
25