

1 **BY AUTHORITY**

2 ORDINANCE NO.  
3 SERIES OF 2022

COUNCIL BILL NO. CB22-0656  
COMMITTEE OF REFERENCE:  
4 Finance & Governance

5 **A BILL**

6 **For an ordinance referring a question to the ballot at the November 8, 2022**  
7 **coordinated election concerning the retention and continuation of the 0.25%**  
8 **sales and use tax increase to provide funding for Climate Action, as originally**  
9 **approved by the voters at the November 3, 2020 election.**

10 **WHEREAS**, at the November 3, 2020 coordinated election, the voters of the City and County  
11 of Denver approved the 0.25% sales and use tax rate in support of the Climate Action Program by a  
12 count of 231,174 ( 62.34%) FOR and 139,683 (37.66%) AGAINST the tax rate; and

13 **WHEREAS**, as required by Article X, Sec. 20(3) of the Colorado Constitution (TABOR), in  
14 advance of the 2020 election the city mailed to all registered electors a notice of the election including  
15 an estimate of the first full fiscal year maximum dollar amount; and

16 **WHEREAS**, the total actual dollar amount of the first full year revenue collected in 2021  
17 exceeded the estimate provided to the voters in the 2020 TABOR notice; and

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

22 **WHEREAS**, the amount of revenue collected that exceeded the estimate must be refunded  
23 prior to December 31, 2022 unless the voters permit the city to retain this revenue; and

24 **WHEREAS**, the tax increase must be thereafter reduced unless the voters permit the city  
25 continue the previously approved sales and use tax; and

26 **WHEREAS**, the purpose of this bill is to refer a question allowing the voters of the City and  
27 County of Denver to reaffirm and ratify their original decision to authorize the city to impose the  
28 0.25% sales and use tax in support of the Climate Action program.

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

31 **Section 1.** Pursuant to 8.2.3 of the Charter, the City Council hereby calls a special municipal  
32 election to be conducted on November 8, 2022 and coordinated with the state general election  
33 occurring on said date. In accordance with 3.3.6 of the Charter and Article X, Section 20(3)(c) of the  
34  
35

1 Colorado Constitution, the following question shall be submitted to vote of the registered electors of  
2 the City and County of Denver at said election. Each elector voting at said election and desirous of  
3 voting for or against reauthorizing the tax increase shall cast a vote as provided by law either “Yes’  
4 or No” on the proposition:

5  
6 Referred Question \_\_\_\_

7 *May the City and County of Denver Retain and Spend all 2021 Revenues derived from the 0.25%*  
8 *Climate Action sales and use tax originally approved by the voters on November 3, 2020, and*  
9 *continue to impose and collect the tax to the full extent of the 0.25% permitted by the original voter*  
10 *approval?*

11  
12 The proper officials of the City and County of Denver as are charged with the duties relating to the  
13 election shall, before the election, issue such calls, make such certifications, and publications, give  
14 such notices (including, without limitation, the notice required by Article X, Section 20(3)(b) of the  
15 Colorado Constitution), make such appointments, and do all such other acts and things in connection  
16 with the submission of this question to the registered electors of the City and County of Denver at  
17 the election as are required by the constitution and laws of the state of Colorado and the Charter  
18 and ordinances of the City and County of Denver. The ballots cast at such election shall be  
19 canvassed and the results ascertained, determined, and certified in accordance with the  
20 requirements of the Constitution and laws of the State of Colorado and the Charter and ordinances  
21 of the City and County of Denver.

22

1 COMMITTEE APPROVAL DATE: June 7, 2022  
2 MAYOR-COUNCIL DATE: June 14, 2022, by Consent  
3 PASSED BY THE COUNCIL: June 27, 2022

4 *Steve Filmon* - PRESIDENT  
5 APPROVED: \_\_\_\_\_ - MAYOR *J. Silva* Jun 28, 2022

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

9 NOTICE PUBLISHED IN THE DAILY JOURNAL: \_\_\_\_\_ ; \_\_\_\_\_

10 PREPARED BY: Laurie J. Heydman, Assistant City Attorney DATE: June 16, 2022  
11 Nikki McCabe, Budget and Management Office

12 Pursuant to section 13-9, D.R.M.C., this proposed ordinance has been reviewed by the Office of the  
13 City Attorney. We find no irregularity as to form and have no legal objection to the proposed  
14 ordinance. The proposed ordinance is not submitted to the City Council for approval pursuant to §  
15 3.2.6 of the Charter.

16  
17 Kristin M. Bronson, Denver City Attorney

18 BY: *Anshul Bagga*, Assistant City Attorney DATE: Jun 16, 2022  
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