

1 BY AUTHORITY

2 ORDINANCE NO. _____
3 SERIES OF 2023

COUNCIL BILL NO. 23-0513
COMMITTEE OF REFERENCE:
Finance & Governance

6 A BILL

7 **For an ordinance removing the December 31, 2026 expiration date of the existing**
8 **0.15 percent sales and use tax dedicated to funding the Denver Preschool**
9 **Program, and extending the tax until such authority is altered or repealed, subject**
10 **to the approval of the voters at a special municipal election to be conducted in**
11 **coordination with the state general election on November 7, 2023.**
12

13 **WHEREAS**, at the November 7, 2006 coordinated election, the voters of the City and
14 County of Denver approved a 0.12% increase in the sales and use tax rate in support of the
15 Denver Preschool Program, effective until December 31, 2016; and

16 **WHEREAS**, at the November 4, 2014 coordinated election, the voters of the City and
17 County of Denver approved an extension of the 0.12% sales and use tax until December 31,
18 2026, and approved additional 0.03% increase in the sales and use tax rate in support of the
19 Denver Preschool Program; and

20 **WHEREAS**, at the November 8, 2016 coordinated election, the voters of the City and
21 County of Denver approved the continuation of the 0.03% increase in the sales and use tax
22 rate in support of the Denver Preschool Program until December 31, 2026; and

23 **WHEREAS**, the purpose of this bill is to is refer a question allowing the voters of the City
24 and County of Denver to remove the December 31, 2026 expiration date and extend the
25 combined 0.15% sales and use tax increase in support of the Denver Preschool Program, until
26 that authority is repealed or altered by legislative action.
27

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

31 **Section 1.** Subject to voter approval of the Ballot Question as provided in section 3 of this
32 ordinance, chapter 53, article II, division 1, section 53-56, D.R.M.C. concerning sales taxes shall be
33 amended by deleting the language stricken, to read as follows:

34 **Sec. 53-56. - Retailers to collect tax.**

35 (g) *Sales tax increment to fund the Denver preschool program.* In addition to the sales tax

1 otherwise imposed by this section, a tax of fifteen one-hundredths of one (.15) percent shall be paid
2 on all taxable sales of tangible personal property, products, or services, except on tangible personal
3 property, products, or services specified in subsection (b) of this section, ~~beginning January 1, 2015~~
4 ~~and expiring December 31, 2026~~. The revenue from such additional tax shall be used for the sole
5 purpose of funding the Denver preschool program pursuant to article III of chapter 11.

6 **Section 2.** Subject to voter approval of the Ballot Question as provided in section 3 of this
7 ordinance, chapter 53, article III, division 1, section 53-106, D.R.M.C. concerning use taxes shall be
8 amended by deleting the language stricken, to read as follows:

9 **Sec. 53-106. - Retailers to collect tax.**

10 (k) *Use tax increment to fund the Denver preschool program.* In addition to the use tax
11 otherwise imposed by this section, a tax of fifteen one-hundredths of one (.15) percent shall be paid
12 on all taxable uses, consumptions, distributions, and storages of tangible personal property, products,
13 and services, except on tangible personal property, products, and services specified in subsection (b)
14 of this section, ~~beginning January 1, 2015 and expiring December 31, 2026~~. The revenue from such
15 additional tax shall be used for the sole purpose of funding the Denver preschool program pursuant to
16 article III of chapter 11 of the Code.

17 **Section 3.** Pursuant to section 8.2.3 of the charter, the city council hereby calls a special
18 municipal election to be conducted on November 7, 2023 and coordinated with the state general
19 election occurring on said date (the "Election"). In accordance with section 3.3.6 of the Charter and
20 Article X, Section 20(4)(a) of the Colorado Constitution, the following question shall be submitted to a
21 vote of the registered electors of the City and County of Denver at said election. The City Council
22 hereby determines that at the Election, there shall be submitted to the qualified and registered electors
23 of the City the following question (the "Ballot Question"):

24 **Referred Question _____**

25 Without raising additional taxes, shall the existing voter-approved fifteen one-hundredths
26 of one percent (0.15%) sales and use tax dedicated to funding the Denver Preschool
27 Program, set to expire on December 31, 2026, be permanently extended until such
28 authority is altered or repealed by the Denver City Council or Denver voters?

29

30 **Section 4.** The Clerk and Recorder is hereby appointed as the designated election official of
31 the City for purposes of performing acts required or permitted by law in connection with the Election.

32 **Section 5.** The officers and employees of the City are hereby authorized and directed to take
33 all action necessary or appropriate to effectuate the provisions of this ordinance.

