1	CITY OF LITTLETON, COLORADO
2 3	ORDINANCE NO. 20
4	ORDINANCE NO. 20
5	Series, 2021
6	
7	AN ORDINANCE OF THE CITY OF LITTLETON,
8	COLORADO, SUBMITTING TO THE REGISTERED
9 10	ELECTORS OF THE CITY OF LITTLETON, COLORADO A BALLOT ISSUE REGARDING A ½ CENT SALES AND USE
11	TAX INCREASE TO FUND THE COST OF CAPITAL
12	IMPROVEMENT PROJECTS
13	IMI ROVEMENT I ROJECTS
14	WHEREAS, the City of Littleton is a home rule municipality that has been vested
15	with certain powers pursuant to Article XX, Section 6 of the Colorado Constitution; and
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17	WHEREAS, the Council of the City of Littleton has the authority pursuant to
18	Littleton City Charter to submit certain questions to the registered electors of the City of Littleton;
19	and
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21	WHEREAS, Section 20 of Article X of the Colorado Constitution (TABOR)
22	requires voter approval of any tax increase or change in tax policy; and
23	WHERE AC assessment by the City of Littleton has identified assess 00 million dellars
24 25	<b>WHEREAS</b> , currently the City of Littleton has identified over 90 million dollars in unfunded capital improvement projects; and
2 <i>5</i>	in unfunded capital improvement projects, and
27	WHEREAS, it is anticipated that our current Capital Projects Fund will be
28	exhausted within 5 years without significant increases in revenue or drastic decreases in spending;
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31	WHEREAS, the City of Littleton has not raised its sales and use tax in over 50
32	years and remains well below the vast majority of the Denver-metro area; and
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34	WHEREAS, polling data, outreach, and feedback from registered electors indicate
35	willingness to increase the City of Littleton's sales and use tax to address these unfunded capital
36	projects.
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38	NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF
39	THE CITY OF LITTLETON, COLORADO, THAT:
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41	Section 1: The City Clerk is hereby authorized to submit the following question to
42	the registered voters of the City of Littleton at the November 2, 2021 election:
43 44	SHALL CITY OF LITTLETON SALES AND USE TAXES BE INCREASED BY AN
45	ESTIMATED \$6,515,391 ANNUALLY, OR BY WHATEVER ADDITIONAL AMOUNTS
46	ARE RAISED ANNUALLY THEREAFTER, BY A ½ CENT (FROM 3.0% TO 3.5%)WHICH
47	AMOUNTS TO 50 CENTS ON \$100 IN PURCHASES EXCLUDING THOSE ITEMS

- 48 EXEMPT FROM TAXATION BY CITY CODE, THAT WILL GO INTO EFFECT ON
- 49 JANUARY 1, 2022 AND DIRECTED TO THE CITY'S CAPITAL PROJECTS FUND TO
- 50 PAY FOR THE COSTS OF BACKLOGGED CAPITAL IMPROVEMENT PROJECTS
- 51 INCLUDING BUT NOT LIMITED TO: NEIGHBORHOOD STREET MAINTENANCE AND
- 52 RECONSTRUCTION; STREET CONGESTION AND IMPROVED CAPACITY PROJECTS;
- 53 RIGHT-OF-WAY AND MEDIAN MAINTENANCE AND IMPROVEMENTS; STREET AND
- 54 BRIDGE SAFETY IMPROVEMENTS; SIDEWALK IMPROVEMENTS; BUILDING
- 55 REPLACEMENT AND MAINTENANCE, INCLUDING SPECIFIC PROJECTS SUCH AS:

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- MAJOR STREET MAINTENANCE AND RECONSTRUCTION IN NEIGHBORHOODS AND SIGNIFICANT CORRIDORS;
- MINERAL & SANTA FE INTERSECTION IMPROVEMENTS;
- DOWNTOWN STREETSCAPE AND PARKING IMPROVEMENTS:
- PUBLIC WORKS FACILITY REPLACEMENT; AND
- MAINTENANCE AND IMPROVEMENTS TO CITY-OWNED FACILITIES AT THE LITTLETON MUSEUM, BEMIS LIBRARY, THE MUNICIPAL COURTHOUSE AND OTHERS

AND THE CITY SHALL ANNUALLY REPORT THE PROGRESS OF SUCH PROJECTS AND THE EXPENDITURES OF SUCH REVENUES TO THE CITIZENS WITH REVIEW BY A BOARD OR COMMISSION AS APPOINTED BY CITY COUNCIL, AND SHALL THE REVENUES GENERATED BY SUCH SALES AND USE TAX INCREASE AND ANY EARNINGS FROM THE INVESTMENT OF SUCH REVENUES BE COLLECTED AND SPENT BY THE CITY AS A VOTER-APPROVED REVENUE CHANGE PURSUANT TO ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

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\_\_\_\_YES NO

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**Section 2:** Subject to voter approval of the ballot issue set forth in Section 1. Littleton City Code Title 3: Business Regulations, Chapter 9 Retail Sales and Use Tax will be updated to reflect that:

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"ON ALL APPLICABLE RETAIL SALES AND USE TAX ITEMS SUBJECT TO TAXATION PURSUANT TO THE LITTLETON CITY'S CODE THE AMOUNT OF SALES AND USE TAX TO BE COLLECTED SHALL BE THREE AND A ½ PERCENT (\$0.035)."

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## 3-9-3-5: AMOUNT OF TAX:

- There is imposed upon all sales of commodities and services as specified in section <u>3-9-3-1</u> of
- 87 this chapter, taxes in accordance with the following schedule:

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Amount Of	Tax Sche		
	<del>Jaic</del>	Littleton Sales Tax	
\$0.00 to	\$0.17	\$0.00	
\$0.18 to	\$0.49	\$0.01	
\$0.50 to	\$0.83	\$0.02	
\$0.84 to	\$1.16	\$0.03	
\$1.17 to	\$1.49	\$0.04	
\$1.50 to	\$1.83	\$0.05	
\$1.84 to	\$2.16	\$0.06	
\$2.17 to	\$2.49	\$0.07	
\$2.50 to	\$2.83	\$0.08	
\$2.84 to	\$3.16	\$0.09	
\$3.17 to	\$3.49	\$0.10	
\$3.50 to	\$3.83	\$0.11	
\$3.84 to	\$ <del>4.16</del>	\$0.12	
\$4.17 to	\$4.4 <del>9</del>	\$0.13	
\$4.50 to	\$4.83	\$0.14	
\$1.84 to	\$5.16	\$0.15	
\$5.17 to	\$5.4 <del>9</del>	\$0.16	
\$5.50 to	\$5.83	\$0.17	
\$5.84 to	\$6.16	\$0.18	
\$6.17 to	<del>\$6.49</del>	\$0.1 <del>9</del>	
<del>\$6.50 to</del>	\$ <del>6.83</del>	\$0.20	
\$6.84 to	<del>\$7.16</del>	\$0. <del>21</del>	
\$7.17 to	<del>\$7.49</del>	\$0. <del>22</del>	
\$7.50 to	<del>\$7.83</del>	\$0.23	
\$7.84 to	<del>\$8.16</del>	<del>\$0.24</del>	
\$8.17 to	\$8.4 <del>9</del>	\$ <del>0.25</del>	
\$8.50 to	\$8.83	\$0.26	
\$8.84 to	<del>\$9.16</del>	\$0.27	
\$9.17 to	\$9.49	\$0.28	
\$9.50 to	\$9.83	\$0.29	
\$9.84 to	\$10.00	\$0.30	

On all higher sales, three cents (\$0.03) tax shall be added for each one dollar (\$1.00) of additional selling price.

As passed by a vote of the people on November 4, 2003, and effective as of January 1, 2004, in place of the existing one cent (\$0.01) tax for each one dollar (\$1.00) of selling price, there is imposed upon the sale, <u>use</u>, <u>storage</u> or consumption of food and food products which are to be consumed off the premises of the vendor, unless prepared by the vendor at the place of sale for

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94 immediate consumption by the purchaser, a one-half cent (\$0.005) tax for each one dollar (\$1.00) 95 of selling price. The tax in each such transaction shall be rounded down to the lower whole cent. 96 The one-half cent (\$0.005) tax remaining in 2004 on such products is also repealed on January 1. 2005. No such tax in any amount shall exist thereafter on such products. 97 98 Notwithstanding anything in this section to the contrary, the sale of food as defined in 99 subsections 3-9-3-2(A)17 and (A)18 of this chapter shall be exempt from taxation. 100 101 102 **Section 3:** Severability. If any part, section, subsection, sentence, clause or 103 phrase of this ordinance is for any reason held to be invalid, such invalidity shall not affect the validity of the remaining sections of this ordinance. The City Council hereby declares that it would 104 105 have passed this ordinance, including each part, section, subsection, sentence, clause or phrase 106 hereof, irrespective of the fact that one or more parts, sections, subsections, sentences, clauses or 107 phrases may be declared invalid. 108 109 **Section 4:** Repealer. All ordinances or resolutions, or parts thereof, in conflict 110 with this ordinance are hereby repealed, provided that this repealer shall not repeal the repealer 111 clauses of such ordinance nor revive any ordinance thereby. 112 113 114 INTRODUCED AS A BILL at a regularly scheduled meeting of the City Council of the City of Littleton on the 17<sup>th</sup> day of August, 2021, passed on first reading by a vote of 7 115 116 FOR and 0 AGAINST; and ordered published by posting at Littleton Center, Bemis Library, the 117 Municipal Courthouse and on the City of Littleton Website. PUBLIC HEARING on the Ordinance to take place on the 26<sup>th</sup> day of August. 2021, in the Council Chamber, Littleton Center, 2255 West Berry Avenue, Littleton, Colorado, at the hour of 6:30 p.m., or as soon thereafter as it may be heard. PASSED on second and final reading, following public hearing, by a vote of FOR and AGAINST on the 26<sup>th</sup> day of August, 2021 and ordered published by posting at Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website. ATTEST: Jerry Valdes Colleen L. Norton



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CITY CLERK

MAYOR

APPROVED AS TO FORM:

Reid Betzing
CITY ATTORNEY

