



**CITY OF BOULDER
CITY COUNCIL ITEM ADDENDUM**

MEETING DATE: August 17, 2023

AGENDA ITEM

Item 3J – 2nd and 3rd Rdg Ballot Items

PURPOSE

The purpose of this memorandum is to describe an amendment to Ordinance 8591 that is the result of communications with the Arts for Boulder petition committee. It is anticipated that the council will take final action on the 2023 ballot measures at its August 17 meeting.

DESCRIPTION

Ordinance 8591 (compromise between the city and petitioners) Sales and Use Tax extension ballot measure:

Staff has had discussions with the Arts for Boulder petition committee and would like to incorporate a request to add an additional description, “human services,” to the uses of the 50% of tax revenue designated for the general fund. This ordinance language is underlined and highlighted in yellow in the attached amended emergency Ordinance 8591. The previous changes made, at second reading, have also been highlighted in yellow.

Ordinance 8591 has been brought forward as an emergency ordinance because of the amendments proposed by the petitioners and the deadline by which the city clerk must deliver the certified ballot to the county clerk. The other two tax extension ordinances (8588 and 8589) have not had changes proposed since the prior reading, so those ordinances do not need to be considered as emergency ordinances if council chooses to adopt either or both.

The Arts for Boulder petition committee has agreed to conditionally withdraw its initiative petition. The petition committee’s conditional withdrawal is dependent upon the council’s adoption of Ordinance 8591, as amended, and removing any possibility of proceeding with

Ordinance 8588. If the council agrees to proceed with Ordinance 8591 only, the petition committee also requests withdrawal of Ordinance 8589 to occur automatically. If the council does not take action on August 17 to move forward with Ordinance 8591 only, the petition committee's withdrawal of its initiative petition will automatically expire.

Ordinance 8591 title and motion language now reads:

Third reading and consideration of a motion to amend and adopt as an emergency measure Ordinance 8591 submitting to the registered electors of the city of Boulder at the General Municipal Coordinated Election to be held on Tuesday November 7, 2023, the question of, without raising additional taxes, extending the existing 0.15 cents city Sales and Use Tax approved by the voters by Ordinance 7300 beyond the current expiration date of December 31, 2024, until December 31, 2044, with 50 percent of the revenue used to fund fire and emergency response services, public safety services, human services, homelessness solutions and services, parks, and other general fund purposes and 50 percent of the revenue used to fund arts, culture, and heritage purposes including direct and grant funding for arts and culture nonprofits, professional artists, arts education, venues and workspaces, public art, and multi-cultural programs; as a voter approved revenue change; specifying the form of the ballot and other election procedures; and setting forth related details

Motion to amend and adopt on third reading as an emergency measure Ordinance 8591 submitting to the registered electors of the city of Boulder at the General Municipal Coordinated Election to be held on Tuesday November 7, 2023, the question of, without raising additional taxes, extending the existing 0.15 cents city Sales and Use Tax approved by the voters by Ordinance 7300 beyond the current expiration date of December 31, 2024, until December 31, 2044, with 50 percent of the revenue used to fund fire and emergency response services, public safety services, human services, homelessness solutions and services, parks, and other general fund purposes and 50 percent of the revenue used to fund arts, culture, and heritage purposes including direct and grant funding for arts and culture nonprofits, professional artists, arts education, venues and workspaces, public art, and multi-cultural programs; as a voter approved revenue change; specifying the form of the ballot and other election procedures; and setting forth related details

ATTACHMENTS

Proposed Ordinance 8591 – Amended and Emergency version
Arts for Boulder Conditional Withdrawal of Initiative Petition

ORDINANCE 8591

AN ORDINANCE SUBMITTING TO THE ELECTORS OF THE CITY OF BOULDER AT THE GENERAL MUNICIPAL COORDINATED ELECTION TO BE HELD ON TUESDAY, NOVEMBER 7, 2023, THE QUESTION OF, WITHOUT RAISING ADDITIONAL TAXES, EXTENDING THE EXISTING 0.15 CENTS CITY SALES AND USE TAX APPROVED BY THE VOTERS BY ORDINANCE 7300 BEYOND THE CURRENT EXPIRATION DATE OF DECEMBER 31, 2024, UNTIL DECEMBER 31, 2044, WITH 50 PERCENT OF THE REVENUE USED TO FUND FIRE AND EMERGENCY RESPONSE SERVICES, PUBLIC SAFETY SERVICES, HUMAN SERVICES, HOMELESSNESS SOLUTIONS AND SERVICES, PARKS, AND OTHER GENERAL FUND PURPOSES AND 50 PERCENT OF THE REVENUE USED TO FUND ARTS, CULTURE, AND HERITAGE PURPOSES INCLUDING DIRECT AND GRANT FUNDING FOR ARTS AND CULTURE NONPROFITS, PROFESSIONAL ARTISTS, ARTS EDUCATION, VENUES AND WORKSPACES, PUBLIC ART, AND MULTI-CULTURAL PROGRAMS; AS A VOTER APPROVED REVENUE CHANGE; SPECIFYING THE FORM OF THE BALLOT AND OTHER ELECTION PROCEDURES; AND SETTING FORTH RELATED DETAILS

THE CITY COUNCIL OF THE CITY OF BOULDER, COLORADO, FINDS AND RECITES THE FOLLOWING:

A. The voters of the city have approved a sales and use tax in the amount 0.15 cents on each dollar sales, which tax expires at the end of 2024;

B. The electorate should consider authorizing the City Council to continue a 0.15 cents on each dollar sales and use tax from its present expiration date of December 31, 2024, and beginning January 1, 2025, designate the revenue generated for fire and emergency response services, public safety services, human services, homelessness solutions and

1 services, arts, culture, and heritage purposes, parks, and other general fund purposes;

2
3 C. It is appropriate for voters to approve of the continued collection, retention and
4 expenditure of the full tax proceeds and any related earnings from this portion of the sales and
5 use tax; and

6 D. The purposes that will be served by the continued collection of the tax are critical
7 for the continued provision of essential general fund city services and will support arts, culture,
8 and heritage purposes.
9

10 BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BOULDER,
11 COLORADO:

12 Section 1. A general municipal coordinated election will be held on Tuesday,
13 November 7, 2023.

14
15 Section 2. At the election, there shall be submitted to the electors of the city of
16 Boulder eligible to vote the question of extending the existing 0.15 cents city sales and use tax
17 from December 31, 2024, until December 31, 2044, for fire and emergency response services,
18 public safety services, human services, homelessness solutions and services, arts, culture, and
19 heritage purposes, parks, and other general fund purposes.

20
21 Section 3. The official ballot shall contain the following ballot title, which shall also be
22 the designation and submission clause for the issue:
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25

Ballot Question No. ____

WITHOUT RAISING ADDITIONAL TAXES, SHALL THE EXISTING 0.15 CENT CITY SALES AND USE TAX FOR GENERAL FUND PURPOSES, APPROVED BY THE VOTERS BY ORDINANCE 7300, BE EXTENDED BEYOND THE CURRENT EXPIRATION DATE OF DECEMBER 31, 2024, UNTIL DECEMBER 31, 2044, WITH THE REVENUE FROM SUCH TAX EXTENSION AND ALL EARNINGS THEREON BE USED TO FUND SERVICES AND PROJECTS AS FOLLOWS:

- 50% FOR FIRE AND EMERGENCY RESPONSE SERVICES, PUBLIC SAFETY SERVICES, HUMAN SERVICES, HOMELESSNESS SOLUTIONS AND SERVICES, PARKS, AND OTHER GENERAL FUND PURPOSES;
- 50% FOR ARTS, CULTURE, AND HERITAGE PURPOSES; INCLUDING DIRECT AND GRANT FUNDING FOR ARTS AND CULTURE NONPROFITS, PROFESSIONAL ARTISTS, ARTS EDUCATION, VENUES AND WORKSPACES, PUBLIC ART, AND MULTI-CULTURAL PROGRAMS;

AND IN CONNECTION THEREWITH SHALL ANY EARNINGS FROM THE REVENUES FROM SUCH TAX EXTENSION CONSTITUTE A VOTER APPROVED REVENUE CHANGE AND AN EXCEPTION TO THE REVENUE AND SPENDING LIMITS OF ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION?

For the measure ____ Against the measure ____

Section 4. If this ballot question is approved by the voters, the Boulder Revised Code

shall be amended to read as follows:

3-2-5. - Rate of Tax.

- (a) Except as specified in Subsection (b) of this section, the amount of the tax hereby levied is 3.86 percent of the purchase price of tangible personal property or taxable services sold or purchased at retail.
- (b) The amount of the tax hereby levied on food sold in or by a food service establishment

1 shall be the amount levied in Subsection (a) of this section plus 0.15 percent of the
2 purchase price of such food. Cover charges, admission, or entrance fees and mandatory
3 service or service-related charges shall be included as part of the purchase price of such
4 food. However, a mandatory service or service-related charge shall not be included as
5 part of the purchase price of such food if the full amount of the charge is passed on to
6 the employees of the food service establishment who have provided direct service to
7 each person paying the charge, and if all federal and state income and other applicable
8 taxes due on such charge have been withheld by the food service establishment and paid
9 to the appropriate government.

6 (c) Of the amount stated in (a) above:

7 ...

8 (6) Arts and General: 0.15 percent shall be used for the purposes and in the amounts
9 as follows:

10 (A) Public Safety and General Fund: 0.075% shall be deemed for the
11 purposes of fire and emergency response services, public safety services,
12 human services, homelessness solutions, parks, and other general fund
13 purposes through midnight on December 31, 2044.

14 (B) Arts, Culture, and Heritage Purposes: 0.075% shall be deemed for arts,
15 culture, and heritage purposes including direct and grant funding for arts
16 and culture nonprofits, professional artists, arts education, venues and
17 workspaces, public art, and multi-cultural programs through midnight on
18 December 31, 2044.

16 Section 5. The City Council finds that this ordinance is necessary for the immediate
17 preservation of public peace, health, or property. The City Council amended the ordinance at
18 third reading on August 17, 2023. This ordinance includes a ballot question. An emergency
19 passage is necessary to allow time for this matter to be placed on the November 7, 2023, ballot.

21 Section 6. This ordinance is necessary to protect the public health, safety, and welfare of
22 the residents of the city, and covers matters of local concern.

23 Section 7. The City Council deems it appropriate that this ordinance be published by title
24 only and orders that copies of this ordinance be made available in the office of the city clerk for
25 public inspection and acquisition.

1 INTRODUCTION, READ ON FIRST READING, AND ORDERED PUBLISHED BY
2 TITLE ONLY this 20th day of July 2023.

4 _____
Aaron Brockett,
5 Mayor

6 Attest:

7 _____
8 City Clerk

9
10 READ ON SECOND READING, AMENDED AND PASSED this 3rd day of August
11 2023.

13 _____
Aaron Brockett,
14 Mayor

15 Attest:

16 _____
17 City Clerk

1 READ ON THIRD READING, AMENDED, PASSED AND ADOPTED AS AN
2 EMERGENCY MEASURE BY TWO-THIRDS COUNCIL MEMBERS PRESENT, AND
3 ORDERED PUBLISHED BY TITLE ONLY this 17th day of August 2023.

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Aaron Brockett,
Mayor

7 Attest:

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City Clerk

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August, 16, 2023

Dear Erin and David,

The Petition Committee "Arts for Boulder" hereby submits a conditional withdrawal of our petition, Ordinance 8589, subject to Council adopting Ordinance 8591 on August 17 and not adopting Ordinance 8588 prior to the city clerk delivering the certified ballot content for the 2023 Municipal Coordinated Election. If Council adopts Ordinance 8591 ONLY, we request withdrawal of Ordinance 8589 to occur automatically prior to the city clerk certifying the ballot to Boulder County. If Council passes Ordinance 8588, this withdrawal will automatically expire upon passage of Ordinance 8588.

Thank you so much,

DocuSigned by:

25302B60B37A4C1...

Deborah Malden

DocuSigned by:

F604E394AB5E410...

Jan Burton

DocuSigned by:

C7E6078DD6894B5...

Kathleen McCormick

DocuSigned by:

96E8745E5636474...

Mark Villarreal

DocuSigned by:

D6DD4E025A5148C...

Abra Allan

Arts for Boulder Petition Committee Members