

**TOWN OF BERTHOUD  
ORDINANCE NO. 1256**

**AN ORDINANCE OF THE TOWN OF BERTHOUD IMPOSING A ONE  
PERCENT SALES TAX WHICH SHALL BE DEPOSITED INTO A SEPARATE PARK  
AND RECREATION FUND AND RESTRICTED TO USE SOLELY FOR PARKS AND  
RECREATION PURPOSES PURSUANT TO VOTER APPROVAL OF SUCH TAXES AT  
THE NOVEMBER 6, 2018 GENERAL ELECTION**

WHEREAS, voters of the **TOWN OF BERTHOUD** (the "Town") in the November, 2018 coordinated election, approved Ballot Issue 3I, authorizing an additional one percent (1%) sales tax for Park and Recreation improvements; and

WHEREAS, the Town Board of Trustees (the "Board") has, following voter approval in April, 2018 initiated the process for authorizing and regulating retail sales of marijuana and marijuana products; and

WHEREAS, Ballot Issue 3I as presented in Ballot Issue 3I, pursuant to Board Ordinance 1251 (the "Authorizing Resolution") relieved the Town of all requirements of Article X, Section 20, of the Colorado Constitution ("TABOR Amendment") regarding the collection, retention, and expenditure of the revenues from such tax; and

WHEREAS, the Authorizing Resolution required implementation by Ordinance after voter approval; and

WHEREAS, the Authorizing Resolution and the approved ballot question both required that all revenues so generated be collected and deposited, net of collection costs, in a separate fund to be used solely for parks and recreation purposes, including but not limited to: expanding and improving the existing town trail system, renovating or replacing existing aquatic facilities, developing, constructing and equipping athletic fields, and, to the extent funds are available, for constructing, acquiring, equipping, and operating park and recreation improvements.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN BOARD OF THE TOWN OF BERTHOUD, COLORADO THAT:

1. THE BERTHOUD MUNICIPAL CODE BE AMENDED SUCH THAT Section 23.1-1(A) of Article 23 shall hereafter read as follows:

- A. There is imposed on the sale of tangible personal property at retail or the furnishing of services as provided in section 29-2-105(1) (d), C.R.S., a sales tax equal to four percent (4%) of the gross receipts (the "sales tax"). Twenty-five percent (25%) of the sales tax so collected shall be deposited, net of collection costs, into a separate fund for park and recreation purposes. The tangible personal property and services taxable under this Section shall be the same as the tangible personal property and services taxable pursuant to section 39-26-104, C.R.S., and subject to the same exemptions as those specified in section 39-26-114, C.R.S.; provided that the exemption for the sales of food as defined in section 39-26-102(4.5), C.R.S., pursuant to section 39-26-114(1) (a) (XX), CORPS.; and, the exemption for sales of electricity, coal, wood, gas, fuel oil or coke sold to occupants of residences pursuant to section 39-26-114(1) (a) (XXI), C.R.S., shall not apply to the sales tax, and the sale of such items is expressly made taxable under this Section. The imposition of the sales tax on individual sales shall be in accordance with schedules set forth in the rules and regulations promulgated by the Department of Revenue. If any vendor, during any reporting period, shall collect as the sales tax an amount in excess of the amount of the sales tax imposed by this Section, he shall remit to the Executive Director the full amount of the sales tax imposed in this Section and also such excess.
2. The foregoing amendment shall take effect on January 1, 2019, after publication as required by law. As a voter approved question, no second reading of this ordinance shall be required.

INTRODUCED, READ and PASSED November 27, 2018.

  
Will Karspeck, Mayor

ATTEST:

  
Christian Samora, Town Clerk  
  
Deputy Town Clerk

