

1 F. It is appropriate for voters to approve the extension, the tax proposed by the ballot
2 issue described below.

3 G. The proposed measure title is a clear and concise statement, without argument or
4 prejudice that is descriptive of the substance of the amendment and complies with the
5 requirements of the City of Boulder Charter and the Boulder Revised Code, 1981.

6 NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY
7 OF BOULDER, COLORADO:

8 Section 1. A regular municipal coordinated election will be held in the City of Boulder,
9 county of Boulder and state of Colorado, on Tuesday, November 3, 2015.

10 Section 2. The official ballot shall contain the following ballot title, which shall also be
11 the designation and submission clause for the issue:

12 **BALLOT QUESTION NO. _____**

13 **UTILITY OCCUPATION TAX EXTENSION**

14 Without raising additional taxes, shall that portion of the
15 city's utility occupation tax on public utility companies that
16 deliver electricity and natural gas to customers in the city
17 that replaced the franchise fee paid by public service
18 company and supports general revenue needs of the city be
19 extended from its current expiration date of December 31,
20 2017 and expire on December 31, 2022 with the revenues of
21 the existing tax as extended being used to continue to
22 support local government services, and shall the revenue
23 from such tax extension and all earnings thereon (regardless
24 of amount) constitute a voter approved revenue change, and
25 an exception to the revenue and spending limits of Article X,
Section 20 of the Colorado Constitution?

FOR THE MEASURE ____ AGAINST THE MEASURE ____

1 Section 3. If this ballot issue is approved by the voters, the City Council adopts the
2 following amendments to Chapter 3-13 of the Boulder Revised Code to implement this utility
3 occupation tax. Such amendments to the following sections of the occupation tax, to read:

4 **3-13-1. - Legislative Purpose, Findings, and Intent.**

5 (a) Purpose. It is the purpose of this chapter to implement the city's utility occupation tax.

6 (1) Passed by the voters on November 2, 2010, as a replacement for a fee paid under
7 franchise agreement with a utility provider;

8 (2) Amended by the voters on November 1, 2011, to increase the amount of the tax and
9 extend the tax to December 31, 2017.

10 (3) Further amended by the voters on November 3, 2015, to extend that portion of the tax
11 that was initially approved by the voters in 2010 until December 31, 2022.

12 **3-13-2. - Imposition of Occupation Tax.**

13 (a) Payment of Tax Required. No utility delivering electricity and gas to residential,
14 commercial, or industrial customers shall fail to pay to the city manager the utility
15 occupation tax, prescribed by Subsection (c) of this section, unless such person is obligated
16 to pay a comparable fee under a franchise agreement or other license or permit agreement
17 with the city.

18 (b) Original Tax Effective Date and Expiration Date. The utility occupation tax of \$4,100,000
19 was effective January 1, 2011. For that portion of the tax approved by the voters in 2010 for
20 general fund purposes described Section 3-13-9(a), B.R.C. 1981, the tax shall expire on
21 December 31, 2022. B.R.C. 1981.

22 (c) Extension and Increase Dates. The increase in the amount of the utility occupation tax
23 approved by the voters in 2011 for funding the costs of further exploration of and planning
24 for both the creation of a municipal electric utility and acquiring an existing electric
25 distribution system described in Section 3-13-9(b), shall be effective January 1, 2012, and
expire on the earlier of: (1) December 31, 2017; (2) when the city decides not to create a
municipal utility; or (3) when the city commences delivery of municipal electric utility
services.

(d) Tax Rate. The utility occupation tax effective January 1, 2014, shall be \$6,180,000, and
adjusted annually as provided in Section 3-13-3, "Adjustments," B.R.C. 1981.

23 Section 4. If a majority of all the votes cast at the election on the issue submitted shall be
24 for the issue, the issue shall be deemed to have passed and shall be effective upon passage, and it
25

1 shall be lawful for the City Council to provide for the amendment of its tax code in accordance
2 with the issue approved.

3 Section 5. The election shall be conducted under the provisions of the Colorado
4 Constitution, the charter and ordinances of the City, the Boulder Revised Code, 1981, and this
5 ordinance, and all contrary provisions of the statutes of the state of Colorado are hereby
6 superseded.

7 Section 6. The officers of the City are authorized to take all action necessary or
8 appropriate to effectuate the provisions of this ordinance and to contract with the county clerk to
9 conduct the election for the City.

10 Section 7. If any section, paragraph, clause, or provision of this ordinance shall for any
11 reason be held to be invalid or unenforceable, such decision shall not affect any of the remaining
12 provisions of this ordinance.

13 Section 8. This ordinance is necessary to protect the public health, safety and welfare of
14 the residents of the City, and covers matters of local concern.

15 Section 9. The council deems it appropriate that this ordinance be published by title only
16 and orders that copies of this ordinance be made available in the office of the city clerk for public
17 inspection and acquisition.

18 Section 10. The City Council finds that this ordinance is necessary for the immediate
19 preservation of the public peace, health, or property. The City Council amended the ordinance
20 on final reading. This ordinance includes a ballot measure. Emergency passage is necessary to
21 allow time for this matter to be placed on the November 3, 2015 ballot.
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1 INTRODUCTION, READ ON FIRST READING, AND ORDERED PUBLISHED BY
2 TITLE ONLY this 28th day of July, 2015.

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5 Attest: Mayor

6
7 City Clerk

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9 READ ON SECOND READING, PASSED, ADOPTED, AS AN EMERGENCY
10 MEASURE BY TWO-THIRDS OF COUNCIL MEMBERS PRESENT, AND ORDERED
11 PUBLISHED BY TITLE ONLY this 1st day of September, 2015.

12
13
14 Attest: Mayor

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16
17 City Clerk