

**CITY OF RIFLE, COLORADO**  
**ORDINANCE NO. 17**  
**SERIES OF 2023**

AN ORDINANCE OF THE CITY OF RIFLE, COLORADO, TO PROVIDE FOR AN INCREASE IN SALES AND USE TAX BY 0.45% TO FUND IMPROVEMENTS TO STREETS, CURBS AND SIDEWALKS AND SUBMITTING THIS ORDINANCE FOR APPROVAL OF THE REGISTERED VOTERS OF THE CITY OF RIFLE AT THE NOVEMBER 7, 2023 GENERAL ELECTION.

WHEREAS, on July 6, 1965, the qualified electors of the City of Rifle, Colorado, approved Ordinance No. B-14, imposing a one percent (1.0%) retail sales tax; and

WHEREAS, this Ordinance is now contained and codified within Title IV, Chapter 4-2 of the Rifle Municipal Code (the “RMC”), wherein it is referred to as “Retail Sales and Use Tax”; and

WHEREAS, the Retail Sales and Use Tax was amended by the qualified electors of the City of Rifle voting on the imposition of an additional one percent (1.0%) sales tax at the regular municipal election held in September 1973; and

WHEREAS, the Retail Sales and Use Tax was further amended by the qualified electors of the City of Rifle voting on the imposition of one-half percent (0.5%) sales tax for improvements to streets, curbs and sidewalks at the regular municipal election held in September 1987 (the “Streets Tax”); and

WHEREAS, the Retail Sales and Use Tax was further amended by the qualified electors of the City of Rifle voting on the imposition of one percent (1.0%) sales and use tax at the regular municipal election held in September 2005 to fund recreation programs and facilities, parks, trails, and open space purposes; and

WHEREAS, the Retail Sales and Use Tax was further amended by the qualified electors of the City of Rifle voting on the imposition of three-quarters percent (0.75%) sales and use tax at the general election held in November 2012 to fund the construction of new water treatment facilities; and

WHEREAS, the Streets Tax has not changed for over thirty-five years and the City is unable to maintain, repair, improve and replace its street network with the revenue from the Streets Tax so the City Council desires to increase the sales and use tax by 0.45% and specifically commit those revenues for improvements to streets, curbs and sidewalks in the City; and

WHEREAS, in order to provide for those purposes, the Council has determined that it is necessary to submit to the registered voters of the City of Rifle the question of whether to amend the RMC to increase the sales tax and use tax by 0.45 %, which question will be submitted to the registered voters at the general election to be held on November 7, 2023.

NOW, THEREFORE, THE COUNCIL OF THE CITY OF RIFLE, COLORADO, ORDAINS THAT:

Section 1. The foregoing recitals are incorporated herein as if set forth in full.

Section 2. Purpose. The purpose of this Ordinance is to impose an additional 0.45 % tax on retail sales and on certain services by amending the present Retail Sales and Use Tax provisions, and to provide for the use of the proceeds thereof for improvements to streets, curbs and sidewalks.

Section 3. Subject to registered voter approval, the first clause of Section 4-2-110 of the RMC relating to the amount of sales tax imposed on the transactions set forth therein is hereby repealed and re-enacted as follows:

**Section 4-2-110 Sales tax imposed upon certain transactions, property and services.**

There is hereby levied a tax in an amount equal to four and seven-tenths (4.7%) of the amount of the sale, which shall be imposed upon:

\* \* \*

Section 4. Subject to registered voter approval, subsection (a) of Section 4-2-210 of the RMC relating to the amount of use tax imposed on the transactions set forth therein is hereby repealed and re-enacted as follows:

**Section 4-2-210 Use tax on certain transactions, property and services.**

(a) A use tax of four and seven-tenths (4.7%) of the retail purchase price of all the tangible personal property described in this section shall be payable to and collected by the Finance Director.

Section 5. Subject to registered voter approval, Section 4-2-40(a) of the RMC is amended to read as follows:

**Section 4-2-40 Tax revenues pledged for certain purposes.**

(a) The proceeds of the 0.95% sales and use tax imposed by the Rifle electorate in September 1987 and November 2023 shall be accounted for separately by the City and shall be used only for maintenance, repair, replacement and improvements to streets, curbs and sidewalks.

Section 6. Effective Date. If approved as hereinafter set forth, this Ordinance and the taxes imposed hereby shall become effective for all sales which occur from and after January 1, 2024.

Section 7. Submission to Voters. This ordinance shall be submitted to, and must receive the approval of a majority, of the registered voters of the City of Rifle voting on the question of approving the foregoing amendment to the RMC regarding an increase in the sales and use tax by 0.45 % at the general election which shall be held on Tuesday, November 7, 2023. As near as practical, this election shall be held in compliance with the Colorado Municipal Election Code, as amended.

Section 8. Publication and Ballot Form. The City Clerk shall cause a notice of election for the following ballot question to be published as part of the general election publication published in The Citizen Telegram in substantially the following form at least 30 days prior to the election, on or before October 6, 2023:

**NOTICE OF BALLOT QUESTION CONCERNING AN INCREASE IN SALES AND USE TAX BY 0.45% FROM 4.25% TO 4.7% TOTAL, WHICH 0.45% INCREASE SHALL BE DEDICATED EXCLUSIVELY TO FUND IMPROVEMENTS TO STREETS, CURBS AND SIDEWALKS.**

**NOTICE IS HEREBY GIVEN that an election will be held on Tuesday, November 7, 2023, between the hours of 7:00 a.m. and 7:00 p.m. at the polling places established for Rifle, Colorado. At this election, the following question shall be submitted to the registered voters of the City of Rifle:**

**A. “SHALL THE CITY OF RIFLE SALES AND USE TAXES BE INCREASED BY NOT MORE THAN \$1,600,000 IN THE FIRST FULL FISCAL YEAR, AND BY SUCH ADDITIONAL AMOUNTS AS ARE GENERATED ANNUALLY THEREAFTER, BY AN INCREASE IN CITY SALES AND USE TAX BY 0.45% FROM 4.25% TO 4.7% TOTAL, WHICH INCREASE SHALL TAKE EFFECT ON JANUARY 1, 2024, AND WHICH REVENUES THEREFROM, TOGETHER WITH INVESTMENT EARNINGS THEREON, SHALL BE USED SOLELY TO FUND MAINTENANCE, REPAIR, REPLACEMENT AND IMPROVEMENTS TO STREETS, CURBS AND SIDEWALKS;**

**AND SHALL SUCH REVENUES TO BE COLLECTED BY THE CITY CONSTITUTE A VOTER APPROVED REVENUE CHANGE NOTWITHSTANDING ANY APPLICABLE REVENUE OR EXPENDITURE**

**LIMITATION IMPOSED BY ARTICLE X, SECTION 20 OF  
THE COLORADO CONSTITUTION OR ANY OTHER  
LAW?"**

Section 9. Application. Upon passage of this Ordinance and voter approval at the subject election, the increase in the sales and use tax shall apply to all retail sales and certain services which occur on or after January 1, 2024, as provided by C.R.S. §29-2-106(2). Upon approval of this Ordinance by the registered voters, the City Clerk shall transmit a certified copy hereof to the Executive Director of the Department of Revenue, and to the Garfield County Clerk and Recorder as provided by C.R.S. §29-2-106(7), as amended.

Section 10. TABOR Notice. At least thirty (30) days prior to the election, on or before October 6, 2023, the City Clerk shall mail at the least cost, a titled notice or set of notices addressed to "All Registered Voters" at each address of one or more active registered voters concerning the ballot question referenced in this Ordinance No. 17, Series of 2023. The notice shall be entitled "**NOTICE OF ELECTION TO INCREASE TAXES.**" The notice shall also include all information required by Article X, Section 20 (3)(b) ("The Taxpayer's Bill of Rights").

INTRODUCED on August 16, 2023, read by title, passed on first reading with amendments, and ordered published by title as required by the Charter.

INTRODUCED a second time at a regular meeting of the Council of the City of Rifle, Colorado, held on September 6, 2023, passed without amendment, approved, and ordered published in full as required by the Charter.

Dated this \_\_\_ day of \_\_\_\_\_, 2023.

CITY OF RIFLE, COLORADO

BY \_\_\_\_\_

Mayor

ATTEST:

\_\_\_\_\_  
City Clerk