

Town of Marble  
Ordinance Number 2  
Series of 2020

AN ORDINANCE TO INCREASE SALES TAXES  
IN THE TOWN OF MARBLE, COLORADO

Whereas:

- A. The Town of Marble, Colorado (“Town”), established a temporary sales tax of two percent pursuant to Ordinance Number 5, Series of 1975, and made the two percent sales tax permanent pursuant to Ordinance Number 2, Series of 1978. The sales tax rate has not been modified in 45 years.
- B. Article 2 of Title 29, C.R.S., authorizes the Town to adopt a tax on sales of tangible personal property at retail and services, subject to the approval of the Town’s registered electors.
- C. The Town has determined that it requires additional revenue to maintain and improve streets and other Town infrastructure, and for other general fund purposes.
- D. The Town has determined that its current sales tax rate is significantly lower than most neighboring communities. The following table summarizes total sales tax rates (state, county, and municipal rates included) in incorporated and unincorporated areas of Pitkin, Gunnison, Garfield, and Delta Counties:

SNOWMASS VILLAGE	PITKIN	10.4
MT CRESTED BUTTE	GUNNISON	9.9
CRESTED BUTTE	GUNNISON	9.4
ASPEN	PITKIN	9.3
BASALT	PITKIN	9.3
GUNNISON	GUNNISON	8.9
GLENWOOD SPRINGS	GARFIELD	8.6
CARBONDALE	GARFIELD	8.4
NEW CASTLE	GARFIELD	8.2
RIFLE	GARFIELD	8.15
DELTA	DELTA	7.9
PAONIA	DELTA	7.9
PARACHUTE	GARFIELD	7.65
CEDAREEDGE	DELTA	6.9
CRAWFORD	DELTA	6.9
HOTCHKISS	DELTA	6.9
SILT	GARFIELD	6.9
PITKIN	GUNNISON	6.9
UNINCORPORATED	PITKIN	6.9
<b>MARBLE</b>	<b>GUNNISON</b>	<b>5.9</b>
UNINC, LAZEAR, AUSTIN, CORY, ECKERT, ORCHARD CITY	DELTA	4.9
UNINCORPORATED	GUNNISON	4.9
UNINCORPORATED, BATTLEMENT MESA	GARFIELD	3.9

E. The Town's two-percent sales tax rate yielded \$55,019 in 2018, and \$59,892 in 2019.

F. Each percentage point increase in the Town's sales tax rate would be anticipated to increase the Town's revenue by approximately \$35,000 in the year 2021.

G. The Town finds that the revenue from increased sales taxes would significantly assist the Town in meeting its financial obligations without imposing an undue burden on the residents of the Town.

H. Pursuant to Section 29-2-102(2), C.R.S., the Town has determined that no county in which any part of the Town sits has adopted a resolution for a countywide sales tax on which the registered electors of those counties have yet to vote.

I. The Town intends that its increase of sales taxes as set forth herein shall comply and be interpreted to comply with the requirements of section 20, article X of the Constitution of the State of Colorado; article 2, title 29, C.R.S.; article 10, title 31, C.R.S.; and all other applicable provisions of law.

NOW THEREFORE BE IT ORDAINED by the Board of Trustees of the Town of Marble, Colorado:

1. Increase in Sales Tax. Ordinance Number 2, Series of 1978, shall be amended as follows (double underline shall denote additions; strikethrough shall denote deletions):

Section 8. Schedule of sales tax, which currently reads: "There is imposed hereby a two (2) percent tax upon the sale of all tangible personal property at retail or the furnishing of services as set forth in Section 2 above" shall be amended to read:

"Effective January 1, 2021, there is imposed a \_\_\_\_\_ percent tax upon the sale of all tangible personal property at retail or the furnishing of services as set forth in Section 2 above. Prior to that date, there is imposed a two percent tax upon the sale of all tangible personal property at retail or the furnishing of services as set forth in Section 2 above."

Section 17. Amendment, which currently reads: "The Board of Trustees may amend, alter, or change this ordinance at any time, except as to the two (2) percent rate of tax herein imposed, and such amendment, alteration or change relating to matters other than rate, need not be submitted to the qualified electors of the Town of Marble for their approval," shall be amended to read as follows:

The Board of Trustees may amend, alter, or change this ordinance at any time, except as to the rate of tax specified in Section 8, above, and such amendment, alteration or change relating to matters other than rate, need not be submitted to the qualified electors of the Town of Marble for their approval.

2. This ordinance shall be submitted to a vote of the Town's registered electors on Tuesday, November 3, 2020, which is the next general election. The election shall be conducted in accordance with Section 20, Article X of the Constitution of the State of Colorado; Article 2, Title 29, C.R.S.; all applicable provisions of the Municipal Election Code and Uniform Election Code of 1992; and all other applicable provisions of law.

3. The Town Clerk is authorized to execute and enter into such agreements and take such other measures as are necessary for the conduct of the election and the preparation and mailing of the notice required by Section 20, Article X of the Constitution of Colorado.

4. The ballot title for the sales tax question shall be in substantially the following form:

SHALL THE TOWN OF MARBLE'S TAXES BE INCREASED ANNUALLY BY \_\_\_\_\_ DOLLARS (\$ \_\_\_\_\_), COMMENCING ON JANUARY 1, 2021, AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER FROM A \_\_\_\_\_ PERCENTAGE POINT INCREASE IN THE SALES TAX RATE (INCREASING THE CURRENT TWO PERCENT SALES TAX RATE TO \_\_\_\_\_ PERCENT); SHALL THE REVENUES FROM SUCH TAX AND ANY INVESTMENT INCOME EARNED FROM SUCH REVENUES BE COLLECTED AND SPENT AS A VOTER-APPROVED REVENUE CHANGE UNDER SECTION 20 OF ARTICLE X OF THE COLORADO CONSTITUTION; AND SHALL TOWN OF MARBLE ORDINANCE NUMBER 2, SERIES OF 2020, WHICH INCREASES THE SALES TAX RATE BE APPROVED?

YES

NO

5. If approved by the registered electors, the Town clerk shall provide a copy of this ordinance and notice of its adoption and approval to the Executive Director of the Colorado Department of Revenue at least 45 days prior to the effective date of the sales taxes created herein.

6. If approved by the registered electors, this sales tax rate, and the changes to the Town of Marble Ordinance Number 2, Series of 1978 herein shall become effective on January 1, 2021.

7. If approved by the Town's registered electors, this sales tax shall continue until repealed.

8. If any portion of this ordinance or the sales tax adopted herein is declared to be void or ineffective by a court of competent jurisdiction, it shall be deemed severed from this ordinance. The remaining portions shall remain valid and in full force and effect.

9. The Town's officials are authorized and directed to take all action necessary and appropriate to effectuate the provisions of this ordinance and the sales tax adopted herein.

10. References to Colorado law are to the versions of those laws in effect at the time this ordinance was adopted as well as any subsequent amendments thereto.

INTRODUCED, READ, ADOPTED AND ORDERED PUBLISHED this 6th day of August, 2020 by a vote of \_\_\_\_\_ in favor and \_\_\_\_\_ opposed, SUBJECT TO APPROVAL BY THE ELECTORS OF THE TOWN OF MARBLE AT THE GENERAL ELECTION HELD ON THE 3<sup>rd</sup> DAY OF NOVEMBER, 2020.

TOWN OF MARBLE:

\_\_\_\_\_  
Ryan Vinciguerra, Mayor

ATTEST:

\_\_\_\_\_  
Ron Leach, Town Clerk