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Debra A Green  
Park County Clerk

**PARK COUNTY, COLORADO  
BOARD OF COUNTY COMMISSIONERS  
Resolution No. 2015 27**

**A RESOLUTION REFERRING TO THE REGISTERED ELECTORS OF PARK COUNTY, COLORADO, A BALLOT QUESTIONS AUTHORIZING AN EXCISE TAX ON THE CULTIVATION OF RETAIL MARIJUANA.**

WHEREAS, on November 7, 2000, the voters of the State of Colorado approved Amendment 20. Amendment 20 added § 14 of Article 18 to the Colorado Constitution, and created a limited exception from criminal liability under Colorado law (as opposed to federal law) for seriously ill persons who are in need of marijuana for specified medical purposes and who obtain and use medical marijuana under the limited, specified circumstances described in Amendment 20; and

WHEREAS, on November 6, 2012, the voters of the State of Colorado approved Amendment 64. Amendment 64 added § 16 of Ordinance 18 to the Colorado Constitution, and legalized the possession, use, display, purchase, transport, transfer, and consumption of marijuana accessories or one ounce or less of marijuana by persons twenty-one years of age or older ("Adult Use Marijuana") within the State of Colorado (as opposed to federal law); and

WHEREAS, during the 2015 legislative session the Colorado General Assembly adopted House Bill 15-1367 which provides that each county in the state is authorized to levy, collect, and enforce a county excise tax on the first sale or transfer of unprocessed retail marijuana by a retail marijuana cultivation facility; and

WHEREAS, House Bill 15-1367 further provides that no such excise tax shall be levied until the proposal has been referred to and approved by the eligible electors of the county; and

WHEREAS, the Board of County Commissioners wishes to present to the registered electors of Park County, at a special election to be held on November 3, 2015, the question of whether Park County should levy, collect and enforce an excise tax on the first sale or transfer of unprocessed retail marijuana by a retail marijuana cultivation facility equal to five percent (5%) of the average market rate, as determined by the Colorado Department of Revenue pursuant to C.R.S. § 39-28.8-101(1) of the unprocessed marijuana with the revenues collected from such tax to be credited to the Park County General Fund.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF PARK, THAT:**

**Section 1. Question.** The following question shall be submitted to a vote of the registered electorate of the County of Park at a special election to be held on November 3, 2015:

**BALLOT QUESTION NO. 2**

**SHALL PARK COUNTY TAXES BE INCREASED BY \$ \_\_\_\_\_ ANNUALLY (FIRST FULL FISCAL YEAR INCREASE), AND BY WHATEVER AMOUNTS ARE RAISED ANNUALLY THEREAFTER, THROUGH THE ADOPTION OF AN EXCISE TAX ON THE FIRST SALE OR TRANSFER OF UNPROCESSED RETAIL MARIJUANA BY A RETAIL MARIJUANA CULTIVATION FACILITY AT THE RATE OF 5% OF THE AVERAGE MARKET RATE, AS DETERMINED BY THE COLORADO DEPARTMENT OF REVENUE PURSUANT TO C.R.S. § 39-28.8-101(1) OF THE UNPROCESSED MARIJUANA, SUCH TAX TO BE IMPOSED AT THE TIME WHEN THE RETAIL MARIJUANA CULTIVATION FACILITY FIRST SELLS OR TRANSFERS UNPROCESSED RETAIL MARIJUANA FROM THE RETAIL MARIJUANA CULTIVATION FACILITY TO A RETAIL MARIJUANA PRODUCT MANUFACTURING FACILITY, A RETAIL MARIJUANA STORE, OR ANOTHER RETAIL MARIJUANA CULTIVATION FACILITY; WITH REVENUE TO BE USED FOR THE GENERAL PURPOSES OF THE COUNTY BUT WITH ALL PROCEEDS FROM SUCH TAX GENERATED WITHIN THE BOUNDARIES OF AN INCORPORATED MUNICIPALITY TO BE TRANSFERRED TO SUCH MUNICIPALITY; AND SHALL ALL REVENUES DERIVED FROM SUCH MEDICAL MARIJUANA TAX BE COLLECTED AND SPENT AS A VOTER APPROVED REVENUE CHANGE, NOTWITHSTANDING ANY REVENUE OR EXPENDITURE LIMITATIONS CONTAINED IN ARTICLE X, SECTION 20, OF THE COLORADO CONSTITUTION.**

**YES \_\_\_\_\_**

**NO \_\_\_\_\_**

**Section 2.** The judges of the election shall be those electors appointed by the Park County Clerk and Recorder pursuant to C.R.S. § 1-5-101.

**Section 3.** If the majority of the registered electors voting thereon vote for approval of the Retail Marijuana Cultivation Excise Tax as set forth in Question No. 2, such County-wide tax shall be implemented by legislative enactment of the Board of County Commissioners effective throughout Park County beginning January 1, 2016.

**Section 4.** There shall be sent to all registered electors of the County, at least thirty (30) days before the special election to be held on November 3, 2015, a Ballot Issue Notice, as required by Article X, Section 20, § 3(b), of the Colorado Constitution.

**Section 5.** There shall be published a Notice of Election, at least ten (10) days prior to the election to be held on November 3, 2015, in the *Fairplay Flume*. A copy of the Notice of Election shall be posted until after the election in a conspicuous place in the office of the Park County Clerk and Recorder.

**Section 6.** As required by House Bill 15-1367, the collection, administration, and enforcement of the Retail Marijuana Cultivation Excise Tax shall be performed by the Park County Treasurer and not by the Colorado Department of Revenue.

**Section 7.** The revenues derived from the Retail Marijuana Cultivation Excise Tax shall be used for the purposes of defraying the general cost of government in Park County.

**Section 8. Effective Date.** This Resolution shall be effective immediately upon approval by the Board of County Commissioners for Park County.

**Section 9. Severability.** If any part or provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Resolution which can be given effect without the invalid provisions or application, it being the intent of the Board of County Commissioners that the provisions of this Resolution are severable.

**Section 10. Publication.** Upon adoption, the Park County Clerk and Recorder shall publish the text of this Resolution four separate times, a week apart, in the *Fairplay Flume*.

Moved, seconded, and approved this 1st day of July 2015.

**PARK COUNTY BOARD OF COUNTY COMMISSIONERS**

  
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Mark Dowaliby, Chairperson

ATTEST:

  
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County Clerk  
Deputy

