



2024 Legislative Issue Form

To propose a CCI legislative issue, please complete this form.

Feel free to use more than one page and include any supplemental materials.

1.) Contact Information (of person bringing forth issue):

- a. **Name:** Tamara Pogue and George Marlin
- b. **Title:** Commissioners
- c. **County:** Summit and Clear Creek
- d. **Phone Number:** 970-485-5980 and 303-949-0980
- e. **E-Mail Address:** tamara.pogue@summitcounty.us and gmarlin@clearcreekcounty.us

2.) Issue/Problem to be addressed (What is the problem this legislation is seeking to solve?)

In light of recent legislative sessions, it has become increasingly clear that counties must engage in meaningful discussions with voters regarding revenue and the services provided. County revenue streams have become more unstable and are increasingly subject to statewide decisions that do not account for the unique circumstances and objectives of individual counties. It is evident that discussions around revenue should be driven locally, reflecting each county's specific needs and economic conditions.

Property tax, as a revenue tool, presents challenges in achieving this level of specificity. Since all properties must be taxed equally, it becomes difficult, if not impossible, to develop responsive and locally tailored taxation structures. Municipalities, on the other hand, have been granted significant authority to propose diverse tax solutions, allowing them to craft revenue streams that are more aligned with their community's specific circumstances. Unfortunately, counties still lack the ability to propose customized solutions to their citizens, regardless of whether their economies are driven by agriculture, tourism, or industry.

3.) Background on this Issue/Problem (How did this come to be? Why are you seeking a legislative remedy?)

The last two legislative sessions showed how far down the line counties find themselves with the legislature when it comes to prioritizing recipients of property taxes. The backfill established in 2023 was inadequate while schools and fire districts were prioritized. In the signing letter for 1001, the Governor focused solely on financial support for fire districts. The importance of County services is rarely mentioned in the property tax conversation.

The legislature split county assessment rates from school assessment rates in 2024 which creates the opportunity for future assessment rate reductions that do not impact the state budget. Counties once again find ourselves at the back of the line and the bottom of the ladder, despite the crucial services that we deliver to the people of Colorado on the state's behalf.

4.) Proposed Solution/Legislative Remedy to this issue.

Counties need opportunities to develop our revenues in ways that are appropriate to our individual economies. We lack tools that are flexible enough work for different counties with different economies across the state. These tools are permissions that municipalities already have. Municipal taxing authorities are flexible enough to let voters decide what revenue they will support and what's necessary in each unique community. A good tool is one that works in an agriculture economy as well as a tourism economy or an urban economy.

The two concepts in this proposal were selected because they have the most potential to be useful to any county in Colorado that chooses to use them. This proposal has been modified significantly based on feedback received in district meetings and one on one conversations. The two remaining tools being proposed are adaptable, permissive and ultimately rely on local voter consent, putting our local citizens in control.

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By Friday, July 7.



- Excise tax

- Excise taxes are taxes imposed on certain goods, services, and activities. Home Rule Municipalities have the authority to levy excise tax granted to them in the Colorado Constitution because excise taxes are matters of local or municipal concern. Some municipalities have put these types of tax forward to their community for consideration to address unique issues, typically related to (but not necessarily) the item that is being taxed. County voters lack this ability to create a closer relationship between the those who create impacts on their citizens and those who pay for them.

- Sales and use tax in unincorporated areas

- Municipalities can propose sales and use taxes within their jurisdiction only, which greatly simplifies their ability to establish a voter approved tax rate that is adequate for their communities needs. Currently counties can only impose sales taxes county-wide, meaning that we have to increase the rates within incorporated areas to increase rates in unincorporated areas. Rates in unincorporated areas are generally low in spite of growing service demand in those areas related to emergency services, wildfire mitigation, etc. There are governmental services that only serve unincorporated areas. Having the ability to ask voters to consider a sales and use tax in those area could be another tool to address a service gap that is specific to the unincorporated area

Note: This concept has been modified to limit proposals the unincorporated area only to fund those services that are solely provided within the unincorporated area, such as road and bridge and sheriff patrol

5.) **Have you explored a non-legislative solution to this problem?**

The options available to counties without new legislation remain largely confined to sales and property taxes. Without legislative authorization for new county tax proposals, we will continue to be deprioritized in accessing these revenue streams. As a result, many counties find themselves in a perpetual struggle to adequately fund the services that our constituents both expect and deserve.

6.) **Statutory Citation to be modified AND proposed/revised language (The Colorado Revised Statute is available for free at [this link](#), by selecting “Colorado Revised Statutes”).**

For permission to propose sales and use tax in unincorporated areas we would need to add a subsection (d) to the C.R.S. 29-2-103 as indicated in capital letters below:

29-2-103:

(1) Each county in this state is authorized to levy a county sales tax, use tax, or both in accordance with the provisions of this article. No proposal for a county sales tax, use tax, or both shall become effective until approved by a majority of the registered electors of the county voting on such proposal pursuant to section 29-2-104 . Such a proposal for a sales tax, use tax, or both, upon approval by a majority of the registered electors voting thereon, be effective throughout the incorporated and unincorporated portions of the county. except when less than countywide application is authorized pursuant to subsection (2) of this section.

(2) A county may levy a sales tax, use tax, or both, in whole or in part, in less than the entire county when the following conditions are met:

(a) Deleted by Laws 2008, Ch. 264, § 4, eff. Aug. 5, 2008.

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(b) The area to be excluded from the tax levy is comprised solely of a portion of a municipality whose boundaries are located in more than one county; and

(c) All other counties in which a portion of the municipality described in paragraph (b) of this subsection (2) is located have agreed to provide fair compensation to the county for any services extended to such municipality as a result of revenues derived from the county tax levy from which the municipality is excluded.

(d) THE ENTIRE INCORPORATED AREA WITHIN A COUNTY MAY BE EXCLUDED FROM THE TAX LEVY TO FUND SERVICES THAT ARE SOLELY PROVIDED IN THE UNINCORPORATED PORTION OF THE COUNTY.

(3) The approval provisions of subsection (1) of this section, the restrictions on contents of sales or use tax proposals set forth in section 29-2-105 , and the collection procedures of section 29-2-106 shall apply to county sales or use taxes or both levied pursuant to subsection (2) of this section.

County authority for excise tax:

Insert the following language into CRS 29-2 into a new section

29-2-XXX. Countywide excise tax

Each county in this state is authorized to levy a county excise tax in accordance with the provisions of this article. No proposal for a county excise tax shall become effective until approved by a majority of the registered electors of the county voting on such proposal pursuant to section 29-2-104. Such a proposal for excise tax upon approval by a majority of the registered electors voting thereon, may be effective throughout the incorporated and unincorporated portions of the county or in the entire unincorporated portion of the county only.

And insert the word “excise tax” into 29-2-104 to extend the procedure to excise taxes

7.) Relationship of this issue to County Commissioner’s roles and/or authorities.

A key part of our role is securing funding to address the needs voiced by our constituents. Commissioners across the state often hear two conflicting concerns: "Why aren't you addressing [insert issue here]?" and "Why are my property taxes increasing?" The reality is that property taxes are rising, but the majority of those increases are allocated to other entities. The solution lies in granting counties the ability to propose taxes unique to their needs, independent of the revenue streams tied to other entities.

8.) Has this proposal been approved by the Board of County Commissioners?

Yes

9.) List any potential Proponents/Opponents & their perspective; indicate any groups/individuals with whom you have already discussed this issue.

Chambers of commerce and other business interests may have mixed reactions to proposals involving local tax permissions, underscoring the need for a stakeholder conversation about implementing appropriate safeguards and educating about those whose existence today has made these tools appropriate for municipal use. Extending excise authority to statutory municipalities would likely gain their support.

Allowing counties to propose taxes solely within unincorporated areas may also garner support from the Colorado Municipal League (CML) but face opposition from the Colorado Department of Revenue, which has prioritized reducing the number of sales tax districts statewide.

As workforce shortages intensify, wildfire risks threaten properties and drive up insurance rates, and local infrastructure continues to deteriorate, more stakeholders are beginning to recognize the need for enhanced

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county services. While counties would need to lead the advocacy efforts, supporters of services that depend on strong county revenues could also become key allies. Furthermore, many legislators are acknowledging the value counties can offer to their communities if they have the necessary financial resources to support their initiatives.

10.) Have you visited with your legislator(s) about this proposal? What was their reaction? Are members of your delegation likely to sponsor, support, or oppose this proposal?

The proponents have visited with a number of legislators on this topic including Representatives Amabile, Weismann and Boesenecker as well as Senators Hansen, Pelton,, Simpson, Mullica and Roberts.

The most promising of these conversations is with Senator Roberts, who is very interested in these concepts. While he has not made a firm commitment to carry this concept, he has a unique understanding of the value counties provide to the people of Colorado and the potential to enhance that value in a way that reflects the diversity around the state. I am confident that a unified proposal along these lines from CCI will earn his sponsorship. Senator Roberts has a reputation for bi-partisan, no frills, good government work. He enjoys a close relationship with Byron Pelton and several other republican legislators.

11.) Anticipated Fiscal Impact (to counties, state, other stakeholders, etc.).

This permissive proposal will have no fiscal impact on counties that choose not to use it and a positive impact on those who do when their proposals pass.

12.) Please list the local subject matter experts CCI staff can follow-up with for more information on this proposal.

Peter Lichtman – County Attorney
Maria Ostrom – County Finance Director

13.) If your county is submitting multiple issue forms, please rank each issue.

This is the only issue.

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