

TOWN OF HOT SULPHUR SPRINGS

2024 TABOR Election Information:

The Taxpayers Bill of Rights (TABOR) is a 1992 amendment to the Colorado Constitution with its stated purpose being to restrain the growth of government. To meet that purpose, TABOR requires voter approval for a government to: (1) impose new taxes; (2) increase a tax rate; (3) incur multi-year debt; and (4) retain revenues. TABOR specifies the language that must be included in ballot questions. TABOR questions generally appear on the ballot during November coordinated elections.

The Town of Hot Sulphur Springs seeks to mitigate increases in water and sewer rates and support the Town's general fund budget. To accomplish this, the Town's Board of Trustees referred two TABOR questions to voters for the November 5, 2024 election. One question would impose up to \$200,000 in use tax on construction and building materials. That tax only applies if sales tax has not been imposed on those materials. The second question would impose up to \$50,000 in lodging occupation taxes which apply to short-term (less than 30 consecutive days) accommodation services.

The full TABOR questions are below.

Pro/Con Statements:

Any eligible elector of the Town (registered voter residing in the Town) may submit a pro/con statement about the referred 2024 TABOR questions to the Town Clerk. **The pro/con statements must be received by the Town Clerk on or before Friday, September 13, 2024 at 5 p.m.**

Please submit your statement by email to townclerk@townofhss.com as a Word document attachment. Statements may also be delivered in person to Town Hall or sent by mail to PO Box 116, Hot Sulphur Springs CO 80451 Attn: Town Clerk. Statements received after Friday, September 13, 2024, will not be considered.

The following requirements apply to pro/con statements:

- The statements should only address the ballot issue;
- The statements should not mention names of persons or private groups;
- The statements should not include endorsements or resolutions pertaining to the ballot issue; and
- Each statement must be signed by the person submitting the statement (an electronic signature will satisfy this requirement) and include the address where the person is registered to vote.

Please understand that it is unlikely for pro/con statements to be reprinted in their entirety. The information that is received by the Town Clerk by September 13, 2024 will be summarized for the TABOR Notice. The TABOR Notice will be mailed to every registered voter household by the Grand County Clerk and Recorder's Office.

Text of TABOR Use Tax Question:

SHALL TOWN OF HOT SULPHUR SPRINGS TAXES BE INCREASED ANNUALLY BY \$200,000 IN THE FIRST FULL FISCAL YEAR OF COLLECTION COMMENCING JANUARY 1, 2025, AND BY WHATEVER AMOUNT IS RAISED ANNUALLY THEREAFTER, BY THE IMPOSITION OF A FOUR PERCENT (4.0%) USE TAX ON THE PRIVILEGE OF STORING, USING, OR CONSUMING ANY CONSTRUCTION AND BUILDING MATERIALS IN THE TOWN, SUCH USE TAX REVENUES TO BE APPROPRIATED AND SPENT FOR ANY MUNICIPAL PURPOSE, IN ACCORDANCE WITH SUCH TERMS, CONDITIONS, AND POLICIES AS MAY BE ADOPTED BY THE BOARD OF TRUSTEES, ALL IN ACCORDANCE WITH ORDINANCE NO. 2024-08-15-210; AND SHALL ALL REVENUES FROM SUCH TAXES AND ANY EARNINGS THEREON BE COLLECTED, RETAINED AND SPENT AS A VOTER-APPROVED REVENUE CHANGE WITHOUT LIMITATION OR CONDITION CONTAINED IN ARTICLE X SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

Text of Lodging Occupation Tax Question:

SHALL TOWN OF HOT SULPHUR SPRINGS TAXES BE INCREASED ANNUALLY BY \$50,000 IN THE FIRST FULL FISCAL YEAR OF COLLECTION COMMENCING JANUARY 1, 2025, AND BY WHATEVER AMOUNT IS RAISED ANNUALLY THEREAFTER, BY THE IMPOSITION OF A LODGING OCCUPATION TAX AT THE RATE OF THREE PERCENT (3.0%) ON THE RENTAL FEE, PRICE, OR OTHER CONSIDERATION PAID OR CHARGED FOR SHORT-TERM RENTAL (LESS THAN 30 CONSECUTIVE DAYS) OF ANY ROOM, RESIDENCE, ACCOMMODATION, OR SPACE IN ANY HOTEL, INN, BED AND BREAKFAST, OR ANY OTHER PLACE THAT PROVIDES SLEEPING ROOMS, SLEEPING FACILITIES, OR ACCOMMODATIONS FOR CONSIDERATION LOCATED WITHIN THE TOWN, WITH THE REVENUES OF SUCH TAX TO BE SPENT ON PROJECTS AND SERVICES ADDRESSING VISITOR IMPACTS AND ANY OTHER LAWFUL MUNICIPAL PURPOSE, AND SHALL ALL REVENUES FROM SUCH TAXES AND ANY EARNINGS THEREON BE COLLECTED, RETAINED AND SPENT AS A VOTER-APPROVED REVENUE CHANGE WITHOUT LIMITATION OR CONDITION CONTAINED IN ARTICLE X SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?