



*Ballot Measures for 2022 Election Briefing
July 14, 2022 • 11:00am – 12:30pm
Virtual (WebEx)*

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|--------------------------------------|----------------------------|
| 1. Welcome/Agenda Review | Commissioner Kerr |
| 2. Ballot Measures for 2022 Election | |
| a. Non-Property Tax Revenue | Dan Conway/Stephanie Corbo |
| b. Marijuana Sales | Kate Newman |
| 3. Wrap-Up and Next Steps | Commissioner Kerr |

Note: Additional agenda items for which Notice was not possible may be considered.

Join our virtual meeting via WebEx

<https://jeffco.webex.com/jeffco/onstage/g.php?MTID=e41122c17fc69392fe9ed0ce3c5c1b3ed>

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NON-PROPERTY TAX REVENUE

OPTION 1: INDEFINITE TIMEFRAME

BALLOT QUESTION 1A:

Provided that no local tax rate or mill levy shall be increased without further voter approval, shall Jefferson County, Colorado be authorized to collect, retain, and expend ***all non-property tax revenue, such as state grants***, retained and expended starting in 2022 and each subsequent year thereafter, notwithstanding the limitations of Article X, Section 20 of the Colorado Constitution or any other law?

OPTION 2: WITH A SUNSET

BALLOT QUESTION 1A:

Provided that no local tax rate or mill levy shall be increased without further voter approval, shall Jefferson County, Colorado be authorized to collect, retain, and expend ***all non-property tax revenue, such as state grants***, retained and expended starting in 2022 and expiring after 2031 (10 years), notwithstanding the limitations of Article X, Section 20 of the Colorado Constitution or any other law; and beginning in 2032 and thereafter, shall Jefferson County's fiscal year spending limit be increased to include the total amount of non-property tax revenue received in 2031?

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AUTHORIZE & TAX MARIJUANA IN UNINCORPORATED JEFFERSON COUNTY

Option 1: Break into 2 separate questions on ballot that are contingent upon approval of each other:

Question 1B - authorizing sale and Question 1C authorizing the tax.

For the sales question 1B:

Option 1 - retail sales and delivery only with no specified limit on the number of stores.

Option 2 - retail sales and delivery only and includes a max number of stores allowed.

Option 3 - retail sales and delivery, growing, and manufacturing facilities allowed no specified number of stores.

Option 4 - retail sales and delivery, growing, and manufacturing facilities allowed no specified number of stores.

For the taxing question 1C:

Option 1 – retail sales and delivery only – 5% sales tax added and exclude for fiscal year spending limit.

Option 2 – retail sales and delivery, grow, and manufacturing – 5% sales tax and 5% excise tax.

Option 2: Combine sale and taxing in one ballot question 1B

Option 1 – retail sales and sales tax only with exemption for fiscal year spending limit.

Option 2 – retail sales, grow, and manufacturing and impose 5% sales tax and 5% excise tax with exemption for fiscal year spending limit.

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TWO SEPARATE QUESTIONS ON THE BALLOT

BALLOT QUESTION 1B – OPTION 1: ALLOW SALES AND DELIVERY ONLY WITH NO SPECIFIED NUMBER OF STORES IN THE QUESTION

Shall Jefferson County, Colorado authorize a limited number of medical and retail marijuana stores within the unincorporated areas of Jefferson County and authorize such stores to sell and/or deliver marijuana, marijuana products, marijuana concentrate, and marijuana accessories, subject to all requirements of state law and subject to and commencing upon Jefferson County's adoption of local regulations and local licensing requirements, as may be amended from time to time, with this question being expressly contingent upon voter approval of Ballot Question 1C on the November 1, 2022 ballot?

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BALLOT QUESTION 1B – OPTION 2: ALLOW SALES AND DELIVERY ONLY BUT INCLUDE A LIMIT ON THE MAXIMUM NUMBER OF STORES SPECIFIED IN THE QUESTION

Shall Jefferson County, Colorado authorize a maximum of _____ medical and retail marijuana stores within the unincorporated areas of Jefferson County and authorize such stores to sell and/or deliver marijuana, marijuana products, marijuana concentrate, and marijuana accessories, subject to all requirements of state law and subject to and commencing upon Jefferson County’s adoption of local regulations and local licensing requirements, as may be amended from time to time, with this question being expressly contingent upon voter approval of Ballot Question 1C on the November 1, 2022 ballot?

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BALLOT QUESTION 1B - OPTION 3 - ALLOW RETAIL SALES AND DELIVERY, CULTIVATION, AND MANUFACTURING FACILITIES WITH NO SPECIFIED NUMBER OF STORES IN THE QUESTION

Shall Jefferson County, Colorado authorize the establishment and operation of marijuana cultivation and manufacturing facilities as well as sales and/or delivery of medical and retail marijuana, marijuana products, and marijuana accessories in the unincorporated areas of Jefferson County, Colorado, subject to all requirements of state law and subject to and commencing upon Jefferson County's adoption of local regulations and local licensing requirements, as may be amended from time to time, with this question being expressly contingent upon voter approval of Ballot Question IC on the November 12, 2022 ballot?

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BALLOT QUESTION 1C - OPTION 1 - TAX AND RETAIN REVENUE – SALES TAX REVENUE ONLY
*FOR USE WITH OPTIONS 1 OR 2 IN QUESTION 1B ALLOWING RETAIL SALES ONLY

Shall Jefferson County sales taxes be increased by \$_____ annually in the first full fiscal year (2024) and by such amounts as are raised thereafter by imposing a sales tax of no greater than five percent (5%) on the sales and/or delivery of medical and retail marijuana, marijuana products, and marijuana accessories within the unincorporated areas of Jefferson County, which tax shall be in addition to all other sales taxes imposed, and with the resulting tax revenue being allowed to be collected, retained, and spent beginning in 2024 and thereafter, notwithstanding the limitations of Article X, Section 20 of the Colorado Constitution or any other law with this question being expressly contingent upon voter approval of Ballot Question 1B on the November 1, 2022 ballot?

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BALLOT QUESTION 1C - OPTION 2 - TAX AND RETAIN REVENUE

***USE WITH OPTIONS 3 OR 4 OF QUESTION 1B ALLOWING SALES, GROW, MANUFACTURE AND TESTING WHERE SEEKING SALES AND EXCISE TAX**

Shall Jefferson County taxes be increased by \$_____ annually in the first full fiscal year (2024) and by such amounts as are raised thereafter (1) by imposing a sales tax of no greater than five percent (5%) on the sale and/or delivery of medical and retail marijuana, marijuana products, and marijuana accessories within the unincorporated areas of Jefferson County, which tax shall be in addition to all other sales taxes imposed, and (2) by imposing an excise tax of no greater than 5% of the average market rate of unprocessed marijuana on the date it is first sold or transferred from a marijuana cultivation facility to a marijuana product manufacturing facility, a medical or retail marijuana store, or another marijuana cultivation facility, and with the resulting tax revenue being allowed to be collected, retained, and spent beginning in 2024 and thereafter, notwithstanding the limitations of Article X, Section 20 of the Colorado Constitution or any other law, with this question being expressly contingent upon voter approval of Ballot Question 1B on the November 1, 2022 ballot?

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**ONE COMBINED QUESTION ON THE BALLOT FOR APPROVAL
OF RETAIL SALES, GROW, MANUFACTURE AND AUTHORIZE TAX**

BALLOT QUESTION 1B - COMBINED OPTION 1 – COMBINED APPROVAL OF SALES AND TAX

Shall Jefferson County, Colorado authorize a limited number of medical and retail marijuana stores within the unincorporated areas of Jefferson County and authorize such stores to sell and/or deliver medical and retail marijuana, marijuana products, and marijuana accessories, subject to all requirements of state law and subject to and commencing upon Jefferson County's adoption of local regulations and local licensing requirements, as may be amended from time to time; and in connection therewith, shall Jefferson County sales taxes be increased by \$_____ annually in the first full fiscal year (2024) and by such amounts as are raised thereafter by imposing a sales tax of no greater than five percent (5%) on the sale and/or delivery of medical and retail marijuana, marijuana products, and marijuana accessories within the unincorporated areas of Jefferson County, which tax shall be in addition to all other sales taxes imposed, and with the resulting tax revenue being allowed to be collected, retained, and spent beginning in 2024 and thereafter, notwithstanding the limitations of Article X, Section 20 of the Colorado Constitution or any other law?

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**ONE COMBINED QUESTION ON THE BALLOT FOR APPROVAL
OF RETAIL SALES, GROW, MANUFACTURE AND AUTHORIZE TAX**

**BALLOT QUESTION 1B – COMBINED OPTION 2 – COMBINED APPROVAL OF SALES, GROW,
MANUFACTURE AND AUTHORIZE TAX**

Shall Jefferson Colorado authorize the establishment and operation of marijuana cultivation, and manufacturing facilities as well as sales and/or delivery of medical and retail marijuana, marijuana products, and marijuana accessories in the unincorporated areas of Jefferson County, Colorado, subject to all requirements of state law and subject to and commencing upon Jefferson County's adoption of local regulations and local licensing requirements, as may be amended from time to time; and in connection therewith, shall Jefferson County taxes be increased by \$_____ annually in the first full fiscal year (2024) and by such amounts as are raised thereafter (1) by imposing a sales tax of no greater than five percent (5%) on the sale of medical and retail marijuana (including products, concentrate, and accessories) within the unincorporated areas of Jefferson County, which tax shall be in addition to all other sales taxes imposed, and (2) by imposing an excise tax of no greater than 5% of the average market rate of unprocessed marijuana on the date it is first sold or transferred from a marijuana cultivation facility to a marijuana product manufacturing facility, a medical or retail marijuana store, or another marijuana cultivation facility, which tax shall be in addition to all other taxes imposed, and with the resulting tax revenue being allowed to be collected, retained, and spent beginning in 2024 and thereafter, notwithstanding the limitations of Article X, Section 20 of the Colorado Constitution or any other law?

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OPTIONAL CLAUSES:

➤ **Include types of regulations in the ballot question:**

Jefferson County's adoption of local regulations governing the time, place, manner, and number of retail marijuana stores and local licensing requirements

➤ **Include BCC ability to raise and lower tax rate up to statutory max without further voter approval:**

Sales tax:

which tax shall be in addition to all other sales taxes imposed, with the Board of County Commissioners having authority to increase or decrease the sales tax rate without further voter approval beginning in January 2024 so long as the rate of such sales tax does not exceed five percent (5%), with such tax revenues being used to fund general government expenses as determined by the Board of County Commissioners,

Excise tax:

which tax shall be in addition to all other taxes imposed, with the Board of County Commissioners having the authority to increase or decrease the excise tax rate without further voter approval so long as the excise tax rate does not exceed fifteen percent (15%),