



Arapahoe County

5334 South Prince Street
Littleton, CO 80120
303-795-4630
Relay Colorado 711

Board Summary Report

File #: 23-664

Agenda Date: 11/14/2023

Agenda #:

To: Board of County Commissioners

Through: N/A

Prepared By:

Ron Carl, County Attorney

Subject:

Sales Tax Exemption

Purpose and Request:

The purpose of this item is to request adoption of a resolution regarding the tangible personal property and services to be exempt from the County's sales tax, effective starting January 1, 2024.

Background and Discussion: The Board recently expressed a desire to review the exemptions to the County's open spaces sales tax. On October 31, 2023, a study session was held on this topic, and it was determined to add four additional exemptions to the County's sales tax (see the highlighted language in the attached draft resolution). The attached resolution will amend Resolution Number 21-263 to add these additional exemptions.

Alternatives: The Board could decide not to approve these exemptions or to change them.

Fiscal Impact: No significant financial impact is anticipated.

Alignment with Strategic Plan:

- Be fiscally sustainable
- Provide essential and mandated service
- Be community focused

Concurrence: N/A

Resolution: Attached is a copy of the draft resolution.