



Arapahoe County

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Board Summary Report

File #: 25-491

Agenda Date: 9/9/2025

Agenda #:

To: Board of County Commissioners

Through: Margina Pingnot, Director, Open Spaces Department

Prepared By:
John Christofferson, Deputy County Attorney

Subject:
Amendment to the Open Space Sales and Use Tax Resolution to Remove Vendor's Fee Retention and Correct a Scrivener's Error

Purpose and Request:
Adoption of a resolution to amend the Open Space Sales and Use Tax Resolution No. 21-263 to no longer permit retention of a vendor's fee and to correct a scrivener's error.

Alignment with Strategic Plan: Sustainable Growth and Infrastructure - Maximize use of County facilities and assets.

Background and Discussion: On November 4, 2003, a majority of the eligible Arapahoe County electors approved the ballot issue authorizing the sales and use tax for open space purposes as specified in Resolution Number 030381. The open space sales and use tax is currently governed by Resolution No. 21-263.

On November 14, 2023, the Board of County Commissioners adopted Resolution Number 23-266 which amended and restated Section 8(a)(i) of Resolution Number 21-263 to modify the list of tangible personal property and services that are exempt from the sales and use tax. Subsequent to the adoption, an error was discovered excluding exemption "h" from the exemptions options list. The Board desires to correct this scrivener's error.

Effective July 1, 2025, Colorado Revised Statutes Section 29-2-206 was amended to make it optional, rather than mandatory, for a statutory local government to authorize a retailer that collects and remits its sales or use tax to retain a percentage of the amount remitted to cover the vendor's expense in collecting and remitting its sales or use tax ("vendor's fee"). Currently a retailer that collects sales and use tax for open space and trails purposes has a filer retained vendor's fee of 0.05%. The Board desires to amend Resolution Number 21-263 to no longer permit retention of a vendor's fee effective December 31, 2025.

Alternatives: The Board could decide not to remove the vendor's fee and not to correct the scrivener's error.

Fiscal Impact: This action will increase the sales and use tax collected by the County.

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Alignment with Strategic Implementation Strategies: N/A.

Concurrence: N/A.