

RESOLUTION NO. 25-____ It was moved by Commissioner ____ and duly seconded by Commissioner ____ to adopt the following Resolution:

WHEREAS, the Board of County Commissioners, on June 17, 2003, adopted Resolution Number 030381, which authorized the submission of a ballot issue to the eligible electors of Arapahoe County, proposing the imposition of a one quarter of one percent (0.25%) sales and use tax for open space and trails purposes; and

WHEREAS, on November 4, 2003, a majority of the eligible Arapahoe County electors approved the ballot issue authorizing the sales and use tax as specified in Resolution Number 030381; and

WHEREAS, the Board of County Commissioners, adopted Resolution Number 110637 on August 30, 2011, which authorized the submission of a ballot issue to the eligible electors of Arapahoe County, to extend the existing one quarter of one percent (0.25%) sales and use tax for open space and trails purposes; and

WHEREAS, on November 1, 2011, a majority of the eligible Arapahoe County electors approved the ballot issue extending the sales and use tax and making amendments as described in further detail in Resolution Number 110637; and

WHEREAS, the Board of County Commissioners, adopted Resolution Number 21-263 on August 10, 2021, which authorized the submission of a ballot issue to the eligible electors of Arapahoe County, to extend until repealed the existing one quarter of one percent (0.25%) sales and use tax for open space and trails purposes and making amendments as described in further detail in the resolution; and

WHEREAS, on November 2, 2021, a majority of the eligible Arapahoe County electors approved the ballot issue extending until repealed the sales and use tax and making amendments as described in further detail in Resolution Number 21-263; and

WHEREAS, pursuant to Section 13 of Resolution Number 21-263, some amendments to the resolution are permitted if approved by a vote of the Board of County Commissioners of Arapahoe County; and

WHEREAS, 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; and

WHEREAS, 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"); and

WHEREAS, 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%; and

WHEREAS, the Board of County Commissioners desires to amend Resolution Number 21-263 to no longer permit retention of a vendor's fee effective December 31, 2025; and

WHEREAS, the Board of County Commissioners also desires to amend Resolution Number 23-266 to correct a scrivener's error in Section 1. of such resolution.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of the County of Arapahoe, State of Colorado, as follows:

1. Section 8. of Resolution Number 21-263 is hereby amended, in part, to delete subsection (d), "Vendor's Fee," in its entirety with an effective date of December 31, 2025.
2. Section 1. of Resolution Number 23-266 is hereby amended to include exemption "H" from the exemptions option list as being among the tangible personal property and services that are exempt from the County's sales tax (such exemption having been included in paragraph 2. of Resolution Number 23-266 which amended and restated the exemptions on Resolution Number 21-263).
3. Except as specifically amended herein, all other provisions of Resolution Numbers 21-263 and 23-266 shall remain in full force and effect.

The vote was:

Commissioner Baker, ____; Commissioner Campbell, ____; Commissioner Fields, ____; Commissioner Summey, ____; Commissioner Warren-Gully, ____.

The Chair declared the motion carried and so ordered.