



**TOWN OF LARKSPUR, COLORADO
ORDINANCE NO. 2024-02**

**AN ORDINANCE SUBMITTING TO THE ELECTORATE AT THE
REGULAR ELECTION ON APRIL 2, 2024, THE QUESTION OF
AUTHORIZING AN INCREASE IN THE ADMISSIONS TAX AS
PROVIDED IN SECTION 4-2-40 OF THE LARKSPUR MUNICIPAL
CODE**

WHEREAS, the Town Council for the Town of Larkspur is authorized, pursuant to the Town's Home Rule Charter (the "Charter"), the Colorado Constitution, and state law, to administer the affairs of the Town of Larkspur (the "Town"), including adopting ordinances, in furtherance of the health, safety and welfare of the Town's inhabitants; and

WHEREAS, the Town operates and maintains a world-class Town and facilities that are regularly enjoyed by the Town residents and visitors alike; and

WHEREAS, it is reasonable that visitors to the Town should also be responsible for funding a share of the costs associated with the Town's maintenance of such facilities, including roadways; and

WHEREAS, certain existing and proposed events and activities that are or may be subject to the admissions tax (the "Admissions Tax") as set forth in section 4-2-40 of the Code increase use responsible for funding a share of the costs associated with the Town's maintenance of such facilities; and

WHEREAS, pursuant to Section 9.01 of the Larkspur Home Rule Charter, the Town may by ordinance levy and collect taxes for municipal purposes including primarily infrastructure purposes, including roadway alterations to reduce traffic issues; and

WHEREAS, Town staff has identified an increase in the Town's Admissions tax as a possible source of such funding; and

WHEREAS, pursuant to Section 4-2-40 of the Larkspur Municipal Code, the Town imposes a 6.0% admission tax; and

WHEREAS, pursuant to Article X, Section 20 of the Colorado Constitution ("TABOR") no increase in the Town's taxes shall take effect until approved at a regular or special election by a majority of the registered electors of the Town voting thereon; and

WHEREAS, the Town Council has determined it is necessary and advisable to request approval by the registered electors of the Town for an additional four percent (4%) admission tax (bringing the total Admissions Tax to 10%) which tax shall be used to promote the general purposes of the town, including primarily, but not limited to



infrastructure purposes of the Town per Section 4-2-40 of the Larkspur Municipal Code; and

WHEREAS, it is necessary to prescribe the nature of the proposed tax increase in the Larkspur Municipal Code and to refer the adoption of the such Code provision to the voters at a regular election to be conducted April 2, 2024.

NOW THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF LARKSPUR, COLORADO AS FOLLOWS:

1. **Amendment.** Section 4-2-40 shall be amended by the removal of the ~~strikethrough~~ language and addition of the underlined language to read in its entirety as follows:

Sec. 4-2-40. Imposition of tax.

- (a) On and after 12:01 a.m., May 1, 1983, there is hereby levied and there shall be collected and paid a tax by every person exercising the taxable privilege defined in Section 4-2-20 above for the exercise of such privilege.
 - (b) The amount of the tax hereby levied is ~~six~~ **ten** percent of the price of each admission; provided that a tax derived from calculations resulting in a fraction of a cent being a part of the tax shall be increased or rounded to the next whole cent. If a block of admissions is sold to a single purchaser at a bulk rate, the tax shall be computed on the bulk rate in such case instead of on individual admissions, provided that none of the tickets in the block are resold.
2. **Referred Measure.** As required under TABOR, this Ordinance shall be referred to the registered electors of the Town at the April 2, 2024, municipal election and shall take effect only upon their approval thereafter.
3. **Ballot Issue.** There shall be submitted to the registered electors of the Town at the municipal election to be held on Tuesday, April 2, 2024, the following ballot issue:

ADMISSIONS TAX

SHALL THE LARKSPUR TAXES BE INCREASED BY \$30,000.00 FOR 2025 (THE FIRST FULL YEAR OF SUCH INCREASE), AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER, BY THE IMPOSITION OF AN ADDITIONAL 4% TAX ON ADMISSIONS (TOTALING 10%) COMMENCING JANUARY 1, 2025 AND CONTINUING THEREAFTER, TO BE USED FOR PROMOTING THE GENERAL PURPOSES OF THE TOWN, INCLUDING PRIMARILY, BUT NOT LIMITED TO TOWN INFRASTRUCTURE PURPOSES INCLUDING ROADS AND TRAFFIC IMPROVMENTS, AND SHALL ALL REVENUES FROM SUCH TAX BE COLLECTED, RETAINED, AND SPENT AS A VOTER-APPROVED REVENUE CHANGE AND AS AN EXCEPTION TO THE



LIMITS THAT WOULD OTHERWISE APPLY UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER APPLICABLE LAW?

YES ___ NO ___

4. Actions by Town Officers and Employees. The Deputy Town Clerk or their designee is hereby directed to take all actions necessary and proper in order to place the ballot issue on the election ballot of April 2, 2024.

5. **No Repeal.** The failure of this ballot issue to obtain voter approval shall not repeal or impair any other voter-approved revenue change to the Town under TABOR.

6. **Severability.** If any article, section, paragraph, sentence, clause, or phrase of this Ordinance is held to be unconstitutional or invalid for any reason such decision shall not affect the validity or constitutionality of the remaining portions of this Ordinance. The Town Board hereby declares that it would have passed this ordinance and each part or parts thereof irrespective of the fact that any one part or parts be declared unconstitutional or invalid.

7. **Safety Clause.** The Town Council finds and declares that this Ordinance is promulgated and adopted for public health, safety and welfare and this ordinance bears a rational relation to the legislative objective sought to be obtained.

INTRODUCED, PASSED AND ADOPTED AT A REGULAR MEETING OF THE TOWN COUNCIL OF THE TOWN OF LARKSPUR AND SIGNED THIS 4TH DAY OF JANUARY, 2024.



ATTEST:

By: 
Todd DeVoe, Town Clerk

Votes Approving:	4
Votes Opposed:	1
Absent:	2
Abstained:	0

**TOWN COUNCIL OF THE
TOWN OF LARKSPUR, COLORADO**


Sherilyn West, Mayor