

TOWN OF MORRISON, COLORADO
BOARD OF TRUSTEES
ORDINANCE NO. 513

AN ORDINANCE AMENDING CHAPTER 2 OF TITLE 3 OF THE MORRISON MUNICIPAL CODE, TO IMPLEMENT A SALES TAX UPON THE SALE OF RETAIL MARIJUANA AND RETAIL MARIJUANA PRODUCTS

WHEREAS, the Town of Morrison is a Colorado home rule municipality operating under a Charter approved by the electorate pursuant to Article XX of the Colorado Constitution and governed by its elected Board of Trustees; and

WHEREAS, the Board of Trustees has authority pursuant to the Home Rule Charter and C.R.S. §31-16-101, et seq. to adopt and enforce all ordinances; and

WHEREAS, in the exercise of this authority, the Board has previously adopted Chapter 2 of Title 3 of the Morrison Municipal Code concerning sales tax; and

WHEREAS, at the regular municipal election on April 5, 2022, the voters of the Town approved Ballot Question Measure 2, imposing a retail marijuana sales tax on the purchase price paid or charged for the sale of retail marijuana and retail marijuana products within the Town; and

WHEREAS the ballot question approved by the voters established the rate of said tax at 6.25%, with the rate being allowed to be increased or decreased by the Board of Trustees without further voter approval so long as the rate of the tax does not exceed 11.25%; and

WHEREAS the ballot question further permitted the revenue from such tax to be collected and spent by the Town for any lawful municipal purpose, including, without limitation, capital improvements, economic development and public safety, all without regard to the expenditure, revenue raising, or other limitation contained in Article X, Section 20 of the Colorado Constitution or any other law; and

WHEREAS the Board of Trustees wishes to implement the will of the voters at the April 5, 2022 election by amending Title 3 Chapter 2 of the Morrison Municipal Code to reflect the approval of the tax, its amount and permitted uses of the revenue derived therefrom.

NOW, THEREFORE, BE IT ORDAINED by the Board of Trustees of the Town of Morrison, Colorado:

Section 1. Section 3-2-3 of the Morrison Municipal Code, entitled Property and Services Taxed, is hereby amended by the addition of a new subsection C, to read as follows:

C. A tax is hereby levied and shall be collected and paid in the amount provided by section 3-2-5.D on the purchase price paid or charged for the sale of retail marijuana and retail marijuana products.

Section 2. Section 3-2-5 of the Morrison Municipal Code is hereby amended by the addition of a new subparagraph D, to read in its entirety as follows:

D. On and after January 1, 2023, there is imposed upon the purchase price paid or charged for the sale of retail marijuana and retail marijuana products, a sales tax of 6.25% on the purchase price paid, with the rate of the tax being allowed to be increased or decreased by the Board of Trustees without further voter approval so long as the rate of the tax does not exceed 11.25%, and with the resulting tax revenue, including any interest and investment income therefrom, being allowed to be collected and spent by the Town for any lawful municipal purpose, including without limitation capital improvements, economic development and public safety, without regard to any expenditure, revenue raising, or other limitation contained in Article X, Section 20 of the Colorado Constitution or any other law, all as approved by the registered electors of the Town at the April 5, 2022 regular town election.

Section 3. Severability. If any article, section, paragraph, sentence, clause or phrase of this ordinance, or the standards adopted herein is held to be unconstitutional or invalid for any reason, such decision will not affect the validity or constitutionality of the remaining portions of this ordinance. The Board of Trustees hereby declares that it would have passed this ordinance and each part hereof irrespective of the fact that any one part or parts are declared unconstitutional or invalid.

Section 4. Effective Date. This ordinance shall take effect fifteen (15) days after adoption and publication as provided by Section 3.14 of the Home Rule Charter.

INTRODUCED, READ, PASSED AND ADOPTED this 21st day of June, 2022, by a vote of 5 ayes and 0 nays.



TOWN OF MORRISON:

Chris Wolfe
Chris Wolfe, Mayor

ATTEST:

Ariana Neverdahl

Ariana Neverdahl, Town Clerk