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BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF GUNNISON, COLORADO

RESOLUTION NO. 2026-29

A RESOLUTION APPROVING THE REFERRAL OF A BALLOT ISSUE FOR THE NOVEMBER 3, 2026 GENERAL ELECTION AUTHORIZING THE IMPOSITION OF AN ADDITIONAL 0.50% COUNTYWIDE SALES TAX FOR THE PURPOSE OF SUPPORTING ROADS, BRIDGES, AND RELATED TRANSPORTATION INFRASTRUCTURE; PRESCRIBING THE FORM OF THE BALLOT ISSUE; AND CERTIFYING THE BALLOT ISSUE TO THE COUNTY CLERK AND RECORDER

WHEREAS, the County of Gunnison, Colorado (the "County"), is duly organized and existing under the Constitution (the "Constitution") and the laws of the State of Colorado; and

WHEREAS, the members of the Board of County Commissioners (the "Board") have been duly elected, chosen and qualified; and

WHEREAS, the County currently imposes a voter-approved sales tax adopted in 1978, the proceeds of which are shared with municipalities within the County pursuant to the terms approved by the electors;

WHEREAS, the Board finds that additional funding for county roads, bridges, and related transportation infrastructure is necessary to address current and future transportation needs, improve public safety, and benefit the residents, businesses, and taxpayers of the County; and

WHEREAS, pursuant to Sections 29-2-103 and 29-2-104, C.R.S., the Board is authorized to refer to the registered electors of the County a ballot issue proposing the imposition of a countywide sales tax; and

WHEREAS, on January 3, 1978, the Board adopted Resolution 1978-1, referring to the voters a countywide one percent sales tax and providing for its collection and distribution;

WHEREAS, the voters of Gunnison County approved the sales tax referred by Resolution 1978-1;

WHEREAS, the Board has determined that the County should refer to its registered electors a ballot issue seeking voter approval of a revenue change under Article X, Section 20 of the Colorado Constitution ("TABOR"), which would authorize an increase of the County sales tax of one half of one percent (0.50%); and

WHEREAS, revenues derived from such additional sales tax shall be accounted for separately from revenues generated by the 1978 sales tax and shall be used solely for the

road, bridge, and transportation purposes authorized by the ballot question; and

WHEREAS, TABOR requires voter approval for, among other things, any new tax or tax rate increase; and

WHEREAS, it is the intent of the Board that the proposed sales tax increase shall comply and be interpreted to comply with the requirements of Article X, Section 20 of the Constitution of the State of Colorado, and C.R.S. Title 29, Article 2, and all other applicable provisions of the law; and

WHEREAS, TABOR requires elections on new taxes or increased taxes to be held on specified days and, the State general election is one of those days; and

WHEREAS, the County Clerk is conducting a coordinated election on November 3, 2026 in accordance with the Colorado Election Code, C.R.S. Title 1, Articles 1 to 13, and other applicable laws and rules;

WHEREAS, pursuant to C.R.S. § 29-2-202(1)(a), the Colorado Department of Revenue ("DOR") administers the collection and administration of county sales taxes;

WHEREAS, pursuant to C.R.S. § 29-2-205 (1)(b), a county seeking to change its existing sales tax must provide a copy of a resolution approving ballot referral of such sales tax change to the DOR 45 days prior to the effective date of such change;

WHEREAS, on July 21, 2026, the Board adopted Resolution 2026-27, approving the referral of a ballot issue for the November 3, 2026 election of an additional County sales tax for the purpose of supporting road, bridges, and related infrastructure;

WHEREAS, the foregoing referral contained a provision that the additional sales tax would not apply to certain sales, such as food, medication, and residential utilities;

WHEREAS, pursuant to the foregoing laws, County staff transmitted Resolution 2026-27 to the DOR;

WHEREAS, the DOR informed County staff that it lacked the ability to collect, enforce or administer the exemptions to the additional tax proposed by Resolution 2026-27;

WHEREAS, DOR did not inform the County of this issue until after passage of the foregoing Resolution;

WHEREAS, for the reasons stated in that Resolution and this one, the need remains to obtain additional funding for county roads, bridges, and related transportation infrastructure, notwithstanding the Board's desire to exempt certain sales from the additional tax necessary for such funds;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF GUNNISON COUNTY, IN THE STATE OF COLORADO:

Section 1. Ratification. All action heretofore taken (not inconsistent with the provisions of this Resolution) by the County, directed towards the election and the objects and purposes herein stated is, ratified, approved and confirmed.

Section 2. Election. Pursuant to the applicable laws of the State of Colorado, at the election to be held on Tuesday, November 3, 2026, the ballot issue in substantially the form hereinafter set forth shall be submitted to the registered electors of the County:

SHALL GUNNISON COUNTY TAXES BE INCREASED BY $3,811,363 ANNUALLY (ESTIMATED FIRST FISCAL YEAR DOLLAR INCREASE STARTING IN 2027), AND BY ANY ADDITIONAL AMOUNT AS MAY BE RAISED EACH YEAR THEREAFTER, THROUGH AN ADDITIONAL 0.50% (50 CENTS ON 100 DOLLARS) COUNTYWIDE SALES TAX TO COMMENCE ON JANUARY 1, 2027, FOR THE PURPOSES OF:

- IMPROVING SAFETY ON COUNTY ROADS AND BRIDGES;
- REPAIRING, MAINTAINING, AND IMPROVING COUNTY ROADS, BRIDGES, AND RELATED TRANSPORTATION INFRASTRUCTURE TO ADDRESS CURRENT AND FUTURE COUNTY TRANSPORTATION NEEDS; AND
- PLANNING, DESIGNING, CONSTRUCTING, RECONSTRUCTING, AND IMPROVING TRANSPORTATION INFRASTRUCTURE;

SUCH SALES TAX TO BE IN ADDITION TO ALL OTHER TAXES LEVIED BY THE COUNTY, SHALL NOT BE ALLOCATED IN WHOLE OR IN PART TO MUNICIPALITIES, AND THE PROCEEDS OF SUCH SALES TAX AND INVESTMENT INCOME THEREON, REGARDLESS OF AMOUNT, TO BE COLLECTED AND SPENT BY THE COUNTY AS A VOTER APPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION?

YES/FOR NO/AGAINST

Section 3. Certification of Ballot Issue to Clerk and Recorder for Election. The ballot issue set forth in Section 2 of this Resolution is hereby certified to the Gunnison County Clerk and Recorder and shall be presented at the election to be held on Tuesday, November 3, 2026. Notices required by Article X, Section 20 of the Colorado Constitution, the Colorado Election Code, C.R.S. Title 1, Articles 1 to 13; and other applicable law or rule shall be provided by the Clerk and Recorder.

Section 4. Delivery to Colorado Department of Revenue. If approved by the registered electors and to the extent required by law, the County Clerk shall provide a copy of this Resolution and notice of its adoption and approval to the executive director of the Colorado Department of Revenue at least 45 days prior to the effective date of the sales tax increase created herein.

Section 5. Enforcement and Interpretation. The collection, administration, and enforcement of this sales tax increase shall be performed by the executive director of the Colorado Department of Revenue in the same manner as the collection, administration, and enforcement of the Colorado state sales tax and the current County sales tax, as supplemented by C.R.S. Title 29 Article 2, and shall be interpreted the same as the current County sales tax, except where any language of this Resolution conflicts with the language of any Resolution adopting the current County sales tax, the language of this Resolution shall control. Further, the Board may, by separate resolution or otherwise, interpret and clarify the terms and processes for collection, distribution, use and distribution of this sales tax increase, so long as such resolution does not directly conflict with existing law or the express language of this Resolution. All revenues derived from the additional sales tax shall be accounted for separately from revenues generated by the 1978 sales tax.

Section 6. Direction and Authorization; Ratification. The officers and employees of the County are hereby authorized and directed to take all action necessary or appropriate to effectuate the provisions of this Resolution. Any action taken prior to this Resolution by any officer or employee of the County consistent with the terms of this Resolution is, to the fullest extent permitted by law, ratified by this Board as if fully adopted by this Resolution.

Section 7. Repealer. All ordinances, regulations, policies and resolutions, or parts thereof, in conflict with this Resolution, including but not limited to Resolution 2026-27, are hereby repealed.

Section 8. Severability. If any section, paragraph, clause or provision of this Resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Resolution.

Section 9. Effective Date. This Resolution shall be effective immediately upon its adoption by the Board.

INTRODUCED by Commissioner Houck, seconded by Commissioner Smith, and adopted this 18th day of August, 2026.

BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF GUNNISON, COLORADO

By _____
Laura Puckett Daniels, Chairperson

By _____
Elizabeth Smith, Vice Chairperson

By _____
Jonathan Houck, Commissioner

ATTEST:

_____
Deputy County Clerk

GUNNISON COUNTY SEAL COLORADO