

TOWN OF EMPIRE
Clear Creek County, Colorado

Ordinance No. 236

AN EMERGENCY ORDINANCE OF THE BOARD OF TRUSTEES OF THE TOWN OF EMPIRE, COLORADO SUBMITTING TO THE REGISTERED ELECTORS VOTING IN THE ELECTION TO BE HELD ON NOVEMBER 4, 2014, A BALLOT ISSUE CONCERNING WHETHER THE TOWN OF EMPIRE SHOULD LEVY AN OCCUPATION TAX ON RETAIL MARIJUANA BUSINESSES; SETTING FORTH THE BALLOT TITLE; PROVIDING FOR THE CONDUCT OF THE ELECTION; AND DECLARING AN EMERGENCY.

WHEREAS, the Town of Empire (“Town”) is a statutory municipality duly organized and existing under the laws of the State of Colorado; and

WHEREAS, the members of the Board of Trustees of the Town (the “Town Board”) have been duly elected and qualified; and

WHEREAS, Section 31-11-111(2), C.R.S., authorizes the Town Board to refer questions to the vote of the registered electors of the Town; and

WHEREAS, on November 6, 2012 the voters of the State of Colorado approved Amendment 64, adding §16 to Article XVIII of the Colorado Constitution and authorizing the licensure by the State of Colorado of the retail sale of marijuana and marijuana products in Colorado; and

WHEREAS, the Colorado legislature has passed and the governor has signed into law HB13- 1317, creating a regulatory framework for retail marijuana and adopting a new Article 43A of Title 12; Colorado Revised Statutes entitled “Colorado Retail Marijuana Code;” and

WHEREAS, the Town has adopted its own local regulations for the retail sale of marijuana pursuant to Article XVIII, Section 16, of the Colorado Constitution and the Colorado Retail Marijuana Code; and

WHEREAS, the Board finds and determines that the establishment of recreational (non-medical) marijuana businesses, including retail marijuana stores, retail marijuana cultivation facilities, and retail marijuana product manufacturers, result in increased demands upon municipal services and upon the expenditures budgeted by the Town, which is a matter of local concern; and

WHEREAS Section 31-15-501(1)(c) C.R.S. authorizes the Town of Empire to tax the

Colorado Supreme Court held that an occupation tax may be imposed to compensate a municipality for the use of its services and facilities, and specifically upheld the validity of an occupation tax which is levied at a fixed rate; and

WHEREAS, Section 1-41-103, C.R.S., provides that a local government question under Article X, Section 20 of the Colorado Constitution (known as the "TABOR Amendment"), including, but not limited to, approval of a new tax, may be submitted to the voters of the municipality at a local election to be held on the date of the state general election, biennial local district election, or on the first Tuesday in November of odd-numbered years; and

WHEREAS, the TABOR Amendment permits the eligible electors of the Town to approve the adoption of new taxes and to authorize the expenditure of revenue from such taxes; and

WHEREAS, the Town Board finds and determines that there should be submitted to the registered electors of the Town, at a regular Town election to be held on November 4, 2014, as a referred measure, the question of levying an occupation tax, effective January 1, 2015, on the Wholesale Transactions (non-retail) by Adult Use Marijuana Centers, Marijuana Cultivation Facilities, and Marijuana Product Manufacturing Facilities, as those terms are defined in Ordinance 233, as amended; and

WHEREAS, Section 31-11-111(2), C.R.S., provides that the Town Board or its designee shall fix a ballot title for the referred measure set forth in Section 2 of this ordinance; and

WHEREAS, the Town Board has determined that it should fix the ballot title for the referred measure set forth in Section 2 of this ordinance.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF EMPIRE, COLORADO, AS FOLLOWS:

Section 1: The Empire Town Code is hereby amended by the addition of this Ordinance entitled "WHOLESALE MARIJUANA OCCUPATION TAX," which shall read in its entirety as follows:

ARTICLE 1 – Wholesale Marijuana Occupation Tax

- Art. 1 -1. Definitions
- Art. 1 -2. Tax Imposed
- Art. 1 -3. Collection and Enforcement Procedures

Article 1-1 Definitions: As used in this Ordinance, the following words shall have the following meanings and other words used in this Ordinance shall have the meanings that may be set forth in Ordinance 233

accordance with Section 16 of Article XVIII of the Colorado Constitution, and the implementing state statutes and administrative regulations, as amended.

(b) MARIJUANA CULTIVATION FACILITY, as set forth in Ordinance 233, means an entity licensed to cultivate, prepare, and package marijuana and sell marijuana to retail marijuana stores, to marijuana product manufacturing facilities, and to other marijuana cultivation facilities, but not to consumers.

(c) MARIJUANA PRODUCT MANUFACTURING FACILITY, as set forth in Ordinance 233, means an entity licensed to purchase marijuana; manufacture, prepare and package marijuana products; and sell marijuana and marijuana products to other marijuana product manufacturing facilities and to retail marijuana stores, but not to consumers

(d) MARIJUANA has the meaning provided in Section 16(2)(f) of Article XVIII of the Colorado Constitution.

(e) MARIJUANA PRODUCTS has the meaning provided in Section 16(2)(k) of Article XVIII of the Colorado Constitution.

(f) WHOLESALE TRANSACTION means a sale by an Adult Use Marijuana Center, Marijuana Cultivation Facility, or Marijuana Product Manufacturing Facility to marijuana retail merchants, dealers, or other wholesalers for resale and does not include a sale to users or consumers not for resale, which are deemed retail sales.

Article 1-2 Tax Imposed: A tax is imposed upon all Wholesale Transactions by any Adult Use Marijuana Center, Marijuana Cultivation Facility, and Marijuana Product Manufacturing Facility within the Town of Empire at the rate of \$5.00 per Wholesale Transaction. The tax imposed by this section applies to adult use or “recreational” marijuana in any form, and not to lawful medical marijuana. The tax imposed by this section is in addition to, and not in lieu of, the sales tax owed to the Town pursuant to applicable local and State law in connection with the sale of marijuana or marijuana products.

Article 1-3 Collection and Enforcement Procedures: Except for those provisions that by their terms cannot apply, the procedures for the collection and enforcement of the Town’s sales tax shall apply to the collection and enforcement of the marijuana occupation tax imposed by this Ordinance. The collection, administration and enforcement of the tax imposed by this Ordinance shall be performed by the State Director of Revenue in the same manner as the collection, administration and enforcement of the state sales tax. Accordingly, the provisions

Section 2: Notice of Election. A regular Town election shall be held on November 4, 2014 as part of the state's general election. At the election there shall be submitted to the vote of the registered electors of the Town, as a referred measure under Article X, Section 20 of the Colorado Constitution and Section 31-11-111 (2), C.R.S., the ballot issue hereinafter set forth (the "Ballot Issue"). At the election, the official ballot, including early voters' ballots, shall state the substance of the Ballot Issue to be voted upon and, as so stated, shall constitute the ballot title, designation, and submission clause. At such election each registered elector voting at the election shall be given the opportunity to indicate his or her choice on the Ballot Issue, which shall be in the following form:

**BALLOT ISSUE 1A
WHOLESALE MARIJUANA BUSINESS OCCUPATION TAX**

SHALL THE TOWN OF EMPIRE'S TAX REVENUE BE INCREASED BY AN ESTIMATED \$1000 ANNUALLY (FIRST FULL FISCAL YEAR INCREASE) AND BY WHATEVER AMOUNTS ARE RAISED ANNUALLY THEREAFTER THROUGH THE LEVY OF AN OCCUPATION TAX UP TO \$5.00 FOR EACH WHOLESALE TRANSACTION (NON-MEDICAL) OF MARIJUANA OR MARIJUANA PRODUCTS BY ANY ADULT USE MARIJUANA CENTER, MARIJUANA CULTIVATION FACILITY AND MARIJUANA PRODUCT MANUFACTURING FACILITY WITHIN THE TOWN OF EMPIRE, EFFECTIVE JANUARY 1, 2015; AND SHALL ALL REVENUES DERIVED FROM SUCH OCCUPATION TAX BE COLLECTED AND SPENT, AS A VOTER APPROVED REVENUE CHANGE, NOTWITHSTANDING ANY REVENUE OR EXPENDITURE LIMITATIONS CONTAINED IN ARTICLE X, SECTION 20, OF THE COLORADO CONSTITUTION, ARTICLE 1 OF TITLE 29, COLORADO REVISED STATUTES OR ANY OTHER LAW?

YES _____ NO _____

Section 3. In connection with the fixing of the ballot title for the Ballot Issue, the Town Board of the Town of Empire finds and determines as follows:

- A. The Town Board has considered the public confusion that might be caused by misleading ballot titles.
- B. The general understanding of the effect of a "yes" or "no" vote on the Ballot Issue will be clear to the electors.

- D. The ballot title for the Ballot Issue correctly and fairly expresses the true intent and meaning of the measure.

Section 4. Effect of vote on Ordinance.

- A. If a majority of all the votes cast at the election shall be for the ballot issue set forth in Section 2 of this ordinance, Section 1 of this Ordinance shall be deemed to have been adopted and shall become effective January 1, 2015, and on such date the Town of Empire shall be authorized to collect, retain, and expend the full amount of the tax revenues collected by the Town as a result of the new retail marijuana occupation tax approved by the Ballot Issue separate and apart from any other expenditures of the Town which may be limited pursuant to Article X, Section 20 of the Colorado Constitution, or any other state restriction on the Town's fiscal year spending, and the increased tax revenues authorized for collection, retention and expenditure by the passage of the Ballot Issue shall not be counted in any such spending limitation.
- B. If a majority of all the votes cast at the election shall be against the Ballot Issue set forth in full in Section 1 of this Ordinance shall be deemed to have been defeated, and such tax shall not become effective.

Section 5. The Town election on November 4, 2014 to consider the Ballot Issue shall not be conducted as a coordinated election with Clear Creek County. The Town Clerk shall conduct the Town election on behalf of the Town. The election shall be conducted under the Uniform Election Code. The cost of the election with respect to the Ballot Issue shall be paid from the general fund of the Town.

Section 6. The Town Clerk shall serve as the designated election official of the Town for the purposes of performing acts required or permitted by law in connection with the election on the Ballot Issue, and shall take such action as may be required to comply with all applicable laws pertaining to the conduct of the election.

Section 7. The Town Board finds, determines and declares that this ordinance is necessary and proper to provide for the safety, preserve the health, promote the prosperity, and improve the order, comfort and convenience of the Town of Empire and the inhabitants thereof.

Section 8. Protest of Ballot Title. Any person who is a registered elector of the Town of Empire may protest the ballot title fixed by this Ordinance by filing a protest in writing, under oath, setting forth with particularity the grounds of such protest. Such written protest must be filed with the Town Clerk no later than the close of business on October 1, 2014. In the event of such protest, the Town Clerk shall as soon as practicable notify the protestant of the time and place for hearing the protest. Such protest shall be heard as soon as practicable, but no later than

required by Section 1-5-205, C.R.S. Additionally, the Town Clerk shall cause the notice required by Section 20(3)(b) of Article X of the Colorado Constitution to be prepared and delivered in accordance with the requirements of applicable law.

Section 10. All other ordinances or portions thereof inconsistent or conflicting with this ordinance or any portion hereof are hereby repealed to the extent of such inconsistency or conflict.

Section 11. Effective Date and Time. The Town Board herewith finds, determines, and declares that this ordinance is necessary to the immediate preservation of public property, health, welfare, peace, or safety because there is an urgent need for the revenues from the tax proposed by this ordinance, the Board of Trustees desires to submit the foregoing TABOR ballot issues to the registered electors of the Town at the regular election on November 4, 2014, and there are several immediate deadlines related to the conduct of said election that must be met. Therefore, pursuant to C.R.S. § 31-16-105, the Board of Trustees herewith further finds, determines and declares that it is necessary for this ordinance to take effect immediately upon adoption

INTRODUCED, READ, ADOPTED AND APPROVED, after public hearing held on September 16, 2014, this 16th of September, 2014.

Wendy Koch, Mayor

ATTESTED AND CERTIFIED:

APPROVED AS TO FORM:

Jennifer Cade, Town Clerk

Nancy C. Rodgers, Town Attorney

**PROOF OF PUBLICATION
CLEAR CREEK COURANT
COUNTY OF CLEAR CREEK SS.
STATE OF COLORADO**

I, Tim Zeman, do solemnly swear that I am the Publisher of the **Clear Creek Courant** the same is a weekly newspaper printed and published in the County of Clear Creek State of Colorado, and has a general circulation therein; that said newspaper has been published continuously and uninterruptedly in said county of Clear Creek for a period of more than fifty-two consecutive weeks prior to the first publication of the annexed legal notice or advertisement; that said newspaper has been admitted to the United States mails as second-class matter under the provisions of the act of March 3, 1879, or any amendments thereof, and that said newspaper is a weekly newspaper duly qualified for publishing legal notices and advertisements within the meaning of the laws of the State of Colorado. That the annexed legal notice or advertisement was published in the regular and entire issue of every number of said weekly newspaper for the **period of ONE consecutive insertion(s)** and that the first publication of said notice was in the issue of newspaper, dated **15th day of October 2014** the last on the **15th day of October 2014**

Publisher, Subscribed and sworn before me, this
15th day of October 2014

Bobi Lopez

Notary Public.



02/02/2018

**OWN OF EMPIRE BALLOT
ISSUE 1A
WHOLESALE MARIJUANA
BUSINESS OCCUPATION TAX**

SHALL THE TOWN OF EMPIRE'S TAX REVENUE BE INCREASED BY AN ESTIMATED \$1000 ANNUALLY (FIRST FULL FISCAL YEAR INCREASE) AND BY WHATEVER AMOUNTS ARE RAISED ANNUALLY THEREAFTER THROUGH THE LEVY OF AN OCCUPATION TAX UP TO \$5.00 FOR EACH WHOLESALE TRANSACTION (NON-MEDICAL) OF MARIJUANA OR MARIJUANA PRODUCTS BY ANY ADULT USE MARIJUANA CENTER, MARIJUANA CULTIVATION FACILITY AND MARIJUANA PRODUCT MANUFACTURING FACILITY WITHIN THE TOWN OF EMPIRE, EFFECTIVE JANUARY 1, 2015; AND SHALL ALL REVENUES DERIVED FROM SUCH OCCUPATION TAX BE COLLECTED AND SPENT, AS A VOTER APPROVED REVENUE CHANGE, NOTWITHSTANDING ANY REVENUE OR EXPENDITURE LIMITATIONS CONTAINED IN ARTICLE X, SECTION 20, OF THE COLORADO CONSTITUTION, ARTICLE 1 OF TITLE 29, COLORADO REVISED STATUTES OR ANY OTHER LAW?
YES___ NO___

Published in the Clear Creek
Courant October 15, 2014

TOWN OF EMPIRE
Clear Creek County, Colorado

Ordinance No. 236

AN EMERGENCY ORDINANCE OF THE BOARD OF TRUSTEES OF THE TOWN OF EMPIRE, COLORADO SUBMITTING TO THE REGISTERED ELECTORS VOTING IN THE ELECTION TO BE HELD ON NOVEMBER 4, 2014, A BALLOT ISSUE CONCERNING WHETHER THE TOWN OF EMPIRE SHOULD LEVY AN OCCUPATION TAX ON RETAIL MARIJUANA BUSINESSES; SETTING FORTH THE BALLOT TITLE; PROVIDING FOR THE CONDUCT OF THE ELECTION; AND DECLARING AN EMERGENCY.

WHEREAS, the Town of Empire (“Town”) is a statutory municipality duly organized and existing under the laws of the State of Colorado; and

WHEREAS, the members of the Board of Trustees of the Town (the “Town Board”) have been duly elected and qualified; and

WHEREAS, Section 31-11-111(2), C.R.S., authorizes the Town Board to refer questions to the vote of the registered electors of the Town; and

WHEREAS, on November 6, 2012 the voters of the State of Colorado approved Amendment 64, adding §16 to Article XVIII of the Colorado Constitution and authorizing the licensure by the State of Colorado of the retail sale of marijuana and marijuana products in Colorado; and

WHEREAS, the Colorado legislature has passed and the governor has signed into law HB13- 1317, creating a regulatory framework for retail marijuana and adopting a new Article 43A of Title 12; Colorado Revised Statutes entitled “Colorado Retail Marijuana Code;” and

WHEREAS, the Town has adopted its own local regulations for the retail sale of marijuana pursuant to Article XVIII, Section 16, of the Colorado Constitution and the Colorado Retail Marijuana Code; and

WHEREAS, the Board finds and determines that the establishment of recreational (non-medical) marijuana businesses, including retail marijuana stores, retail marijuana cultivation facilities, and retail marijuana product manufacturers, result in increased demands upon municipal services and upon the expenditures budgeted by the Town, which is a matter of local concern; and

WHEREAS, Section 31-15-501(1)(c), C.R.S. authorizes the Town of Empire to tax the owners of business on the privilege of conducting various classes of business within the Town;

the Colorado Supreme Court held that an occupation tax may be imposed to compensate a municipality for the use of its services and facilities, and specifically upheld the validity of an occupation tax which is levied at a fixed rate; and

WHEREAS, Section 1-41-103, C.R.S., provides that a local government question under Article X, Section 20 of the Colorado Constitution (known as the "TABOR Amendment"), including, but not limited to, approval of a new tax, may be submitted to the voters of the municipality at a local election to be held on the date of the state general election, biennial local district election, or on the first Tuesday in November of odd-numbered years; and

WHEREAS, the TABOR Amendment permits the eligible electors of the Town to approve the adoption of new taxes and to authorize the expenditure of revenue from such taxes; and

WHEREAS, the Town Board finds and determines that there should be submitted to the registered electors of the Town, at a regular Town election to be held on November 4, 2014, as a referred measure, the question of levying an occupation tax, effective January 1, 2015, on the Wholesale Transactions (non-retail) by Adult Use Marijuana Centers, Marijuana Cultivation Facilities, and Marijuana Product Manufacturing Facilities, as those terms are defined in Ordinance 233, as amended; and

WHEREAS, Section 31-11-111(2), C.R.S., provides that the Town Board or its designee shall fix a ballot title for the referred measure set forth in Section 2 of this ordinance; and

WHEREAS, the Town Board has determined that it should fix the ballot title for the referred measure set forth in Section 2 of this ordinance.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF EMPIRE, COLORADO, AS FOLLOWS:

Section 1: The Empire Town Code is hereby amended by the addition of this Ordinance entitled "WHOLESALE MARIJUANA OCCUPATION TAX," which shall read in its entirety as follows:

ARTICLE 1 – Wholesale Marijuana Occupation Tax

- Art. 1 -1. Definitions
- Art. 1 -2. Tax Imposed
- Art. 1 -3. Collection and Enforcement Procedures

Article 1-1 Definitions: As used in this Ordinance, the following words shall have the following meanings and other words used in this Ordinance shall have the meanings that may be set forth in Ordinance 233.

implementing state statutes and administrative regulations, as amended.

(b) MARIJUANA CULTIVATION FACILITY, as set forth in Ordinance 233, means an entity licensed to cultivate, prepare, and package marijuana and sell marijuana to retail marijuana stores, to marijuana product manufacturing facilities, and to other marijuana cultivation facilities, but not to consumers.

(c) MARIJUANA PRODUCT MANUFACTURING FACILITY, as set forth in Ordinance 233, means an entity licensed to purchase marijuana; manufacture, prepare and package marijuana products; and sell marijuana and marijuana products to other marijuana product manufacturing facilities and to retail marijuana stores, but not to consumers

(d) MARIJUANA has the meaning provided in Section 16(2)(f) of Article XVIII of the Colorado Constitution.

(e) MARIJUANA PRODUCTS has the meaning provided in Section 16(2)(k) of Article XVIII of the Colorado Constitution.

(f) WHOLESALE TRANSACTION means a sale by an Adult Use Marijuana Center, Marijuana Cultivation Facility, or Marijuana Product Manufacturing Facility to marijuana retail merchants, dealers, or other wholesalers for resale and does not include a sale to users or consumers not for resale, which are deemed retail sales.

Article 1-2 Tax Imposed: A tax is imposed upon all Wholesale Transactions by any Adult Use Marijuana Center, Marijuana Cultivation Facility, and Marijuana Product Manufacturing Facility within the Town of Empire at the rate of \$5.00 per Wholesale Transaction. The tax imposed by this section applies to adult use or “recreational” marijuana in any form, and not to lawful medical marijuana. The tax imposed by this section is in addition to, and not in lieu of, the sales tax owed to the Town pursuant to applicable local and State law in connection with the sale of marijuana or marijuana products.

Article 1-3 Collection and Enforcement Procedures: Except for those provisions that by their terms cannot apply, the procedures for the collection and enforcement of the Town’s sales tax shall apply to the collection and enforcement of the marijuana occupation tax imposed by this Ordinance. The collection, administration and enforcement of the tax imposed by this Ordinance shall be performed by the State Director of Revenue in the same manner as the collection, administration and enforcement of the state sales tax. Accordingly, the provisions of Articles 26 and 21 of Title 39, and Article 2 of Title 29, C.R.S., and all rules and regulations promulgated by the Director of Revenue pertaining to

Section 2: Notice of Election. A regular Town election shall be held on November 4, 2014 as part of the state's general election. At the election there shall be submitted to the vote of the registered electors of the Town, as a referred measure under Article X, Section 20 of the Colorado Constitution and Section 31-11-111 (2), C.R.S., the ballot issue hereinafter set forth (the "Ballot Issue"). At the election, the official ballot, including early voters' ballots, shall state the substance of the Ballot Issue to be voted upon and, as so stated, shall constitute the ballot title, designation, and submission clause. At such election each registered elector voting at the election shall be given the opportunity to indicate his or her choice on the Ballot Issue, which shall be in the following form:

**BALLOT ISSUE 1A
WHOLESALE MARIJUANA BUSINESS OCCUPATION TAX**

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YES _____ NO _____

Section 3. In connection with the fixing of the ballot title for the Ballot Issue, the Town Board of the Town of Empire finds and determines as follows:

- A. The Town Board has considered the public confusion that might be caused by misleading ballot titles.
- B. The general understanding of the effect of a "yes" or "no" vote on the Ballot Issue will be clear to the electors.
- C. The ballot title for the Ballot Issue will not conflict with those titles selected for any other measure that will appear on the municipal ballot on the November 4, 2014 Town Election.

and meaning of the measure.

Section 4. Effect of vote on Ordinance.

- A. If a majority of all the votes cast at the election shall be for the ballot issue set forth in Section 2 of this ordinance, Section 1 of this Ordinance shall be deemed to have been adopted and shall become effective January 1, 2015, and on such date the Town of Empire shall be authorized to collect, retain, and expend the full amount of the tax revenues collected by the Town as a result of the new retail marijuana occupation tax approved by the Ballot Issue separate and apart from any other expenditures of the Town which may be limited pursuant to Article X, Section 20 of the Colorado Constitution, or any other state restriction on the Town's fiscal year spending, and the increased tax revenues authorized for collection, retention and expenditure by the passage of the Ballot Issue shall not be counted in any such spending limitation.
- B. If a majority of all the votes cast at the election shall be against the Ballot Issue set forth in full in Section 1 of this Ordinance shall be deemed to have been defeated, and such tax shall not become effective.

Section 5. The Town election on November 4, 2014 to consider the Ballot Issue shall not be conducted as a coordinated election with Clear Creek County. The Town Clerk shall conduct the Town election on behalf of the Town. The election shall be conducted under the Uniform Election Code. The cost of the election with respect to the Ballot Issue shall be paid from the general fund of the Town.

Section 6. The Town Clerk shall serve as the designated election official of the Town for the purposes of performing acts required or permitted by law in connection with the election on the Ballot Issue, and shall take such action as may be required to comply with all applicable laws pertaining to the conduct of the election.

Section 7. The Town Board finds, determines and declares that this ordinance is necessary and proper to provide for the safety, preserve the health, promote the prosperity, and improve the order, comfort and convenience of the Town of Empire and the inhabitants thereof.


Section 8. Protest of Ballot Title. Any person who is a registered elector of the Town of Empire may protest the ballot title fixed by this Ordinance by filing a protest in writing, under oath, setting forth with particularity the grounds of such protest. Such written protest must be filed with the Town Clerk no later than the close of business on October 1, 2014. In the event of such protest, the Town Clerk shall as soon as practicable notify the protestant of the time and place for hearing the protest. Such protest shall be heard as soon as practicable, but no later than October 21, 2014. Such protest shall be heard by the Town Mayor. The decision rendered by the Town Mayor shall be a final decision.

by Section 20(3)(b) of Article X of the Colorado Constitution to be prepared and delivered in accordance with the requirements of applicable law.

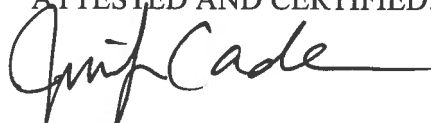
Section 10. All other ordinances or portions thereof inconsistent or conflicting with this ordinance or any portion hereof are hereby repealed to the extent of such inconsistency or conflict.

Section 11. Effective Date and Time. The Town Board herewith finds, determines, and declares that this ordinance is necessary to the immediate preservation of public property, health, welfare, peace, or safety because there is an urgent need for the revenues from the tax proposed by this ordinance, the Board of Trustees desires to submit the foregoing TABOR ballot issues to the registered electors of the Town at the regular election on November 4, 2014, and there are several immediate deadlines related to the conduct of said election that must be met. Therefore, pursuant to C.R.S. § 31-16-105, the Board of Trustees herewith further finds, determines and declares that it is necessary for this ordinance to take effect immediately upon adoption

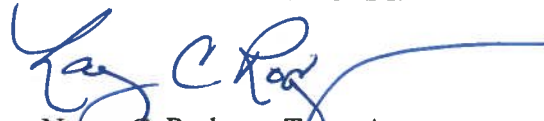
INTRODUCED, READ, ADOPTED AND APPROVED, after public hearing held on September 16, 2014, this 16th of September, 2014.


Wendy Koch, Mayor

ATTESTED AND CERTIFIED:


Jennifer Cade, Town Clerk

APPROVED AS TO FORM:


Nancy C. Rodgers, Town Attorney

TOWN OF EMPIRE
Clear Creek County, Colorado
2016

Ordinance No. 236

AN ORDINANCE OF THE BOARD OF TRUSTEES FOR THE TOWN OF EMPIRE, COLORADO AMENDING ORDINANCE 236 WHICH LEVIES AN OCCUPATION TAX ON ALL WHOLESALE RECREATIONAL MARIJUANA TRANSACTIONS

WHEREAS, the Town of Empire ("Town") is a statutory municipality duly organized and existing under the laws of the State of Colorado; and

WHEREAS, the members of the Board of Trustees of the Town (the "Town Board") have been duly elected and qualified; and

WHEREAS, the Town has adopted its own local regulations for the retail sale of marijuana pursuant to Article XVIII, Section 16, of the Colorado Constitution and the Colorado Retail Marijuana Code; and

WHEREAS, on November 4, 2014 the voters of the Town of Empire approved a ballot question imposing a \$5.00 tax for each wholesale transaction (non-medical) of marijuana or marijuana products by any adult use marijuana center, marijuana cultivation facility and marijuana product manufacturing facility within the Town of Empire; and

WHEREAS, the Town recognizes the need to change the collection and enforcement procedures set forth in Article 1-3.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF EMPIRE, STATE OF COLORADO, that Ordinance 236 be amended to read as follows:

Article 1-3 Collection and Enforcement Procedures: ~~Except for those provisions that by their terms cannot apply, the procedures for the collection and enforcement of the Town's sales tax shall apply to the collection and enforcement of the marijuana occupation tax imposed by this Ordinance. The collection, administration and enforcement of the tax imposed by this Ordinance shall be performed by the State Director of Revenue in the same manner as the collection, administration and enforcement of the state sales tax. Accordingly, the provisions of Articles 26 and 21 of Title 39, and Article 2 of Title 29, C.R.S., and all rules and regulations promulgated by the Director of Revenue pertaining to such collection, administration and enforcement, are incorporated herein by this reference. The collection, administration and enforcement of the tax imposed by this Ordinance shall be performed by the Town of Empire. Taxes will be due and~~

of tax owed. Licenses will not be renewed unless the tax is paid. If the occupation tax exceeds \$500.00 annually, quarterly payments will be required.

Effective Date and Time. This Ordinance, as amended, shall become effective at 12:00 a.m. on the thirtieth (30th) day after publication in accordance with C.R.S. § 31-16-105.

INTRODUCED, READ AND PASSED ON FIRST READING at a Regular Meeting of the Board of Trustees of the Town of Empire, Colorado, held on the 19th day of April, 2016.


Richard Sprague, Mayor

ATTESTED AND CERTIFIED:


Town Clerk

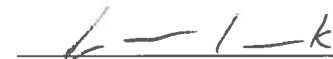
PASSED, ADOPTED AND APPROVED, on second reading and following public hearing, by the Board of Trustees of the Town of Empire, Colorado, on the 17th day of May, 2016.


Mayor

ATTESTED AND CERTIFIED:


Town Clerk

APPROVED AS TO FORM:


Town Attorney