

Ordinance NO. 2024-08

AN ORDINANCE OF THE TOWN OF MOFFAT, COLORADO REPEALING AND REPLACING ORDINANCE 2024-04; ENACTING THE APPROVED BALLOT MEASURE TO REPLACE THE TOWN’S CURRENT RETAIL MARIJUANA EXCISE TAX WITH A NEW REGULATED MARIJUANA BUSINESS LICENSE TAX OF TWO THOUSAND DOLLARS (\$2,000.00) PER YEAR ON ALL RETAIL MARIJUANA CULTIVATION BUSINESS LICENSE RENEWALS WITHIN THE TOWN OF MOFFAT; IMPLEMENTING PROCEDURES; PROVIDING PENALTIES; PROVIDING FOR REPEAL, SAVINGS, AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 20 of Article X of the Colorado Constitution (TABOR) requires voter approval of any tax/revenue increase or change in tax policy; and

WHEREAS, the Town Board (“Board”) for the Town of Moffat, Colorado (“Town”) asked the qualified voters of the Town whether to change the Town’s current retail marijuana excise tax from a percentage-based system to an annual business license fee-based system increasing the Town’s revenue approximately \$75,000.00 per year and for all revenues derived from such 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; and

WHEREAS, the Board submitted the TABOR ballot measure to the voters at a special election held on November 5, 2024, and the voters approved the measure; and

WHEREAS, the Board intends to use the revenue generated from the new proposed business license tax to pay for Town services and other general operating expenses; and

WHEREAS, the Board accepts the will of the voters and hereby enacts policies to implement the measure and to promote the general health, safety and welfare of the Town’s residents and local businesses.

NOW THEREFORE, be it hereby ordained by the Board of Trustees of the Town of Moffat, Colorado:

SECTION 1. The foregoing premises and findings are found to be true and correct and are incorporated into the body of this ordinance as if copied in their entirety.

SECTION 2. The town’s current retail marijuana excise tax is hereby replaced with a new regulated marijuana business license tax of two thousand dollars (\$2,000.00) per year on all retail marijuana cultivation business license renewals within the Town. The tax shall be assessed at the time a renewal application is submitted for a retail marijuana cultivation business license.

- (1) For the purposes of assessment of the regulated marijuana business license tax of \$2000.00 annually on all retail marijuana cultivation business license renewals, any

retail marijuana cultivation business that has previously been issued a retail marijuana cultivation business license in Moffat, CO, regardless of the time frame, shall be treated as a renewal and is subject to the annual retail marijuana cultivation business license tax upon application.

- (2) If the retail marijuana cultivation business license applicant allowed their prior retail marijuana cultivation business license to expire, the new application shall be treated as a renewal for the purposes of the assessment of the retail marijuana cultivation business license tax even if the applicant is required to submit a new application to the state MED.

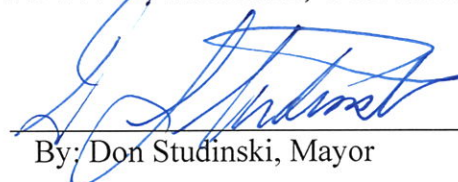
SECTION 3. Procedures shall be set forth in the ordinance regulating marijuana business in the Town of Moffat.

SECTION 4. Ordinance 2024-04 is repealed and replaced in its entirety upon the effective date of this ordinance. If any section, subsection, sentence, clause or phrase of this Ordinance adopted herein is, for any reason, held to be invalid or unconstitutional, such decision shall not affect the validity or constitutionality of the remaining portions of this Ordinance. The Town of Moffat hereby declares that it would have adopted this Ordinance, and each section, subsection, sentence, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses and phrases thereof be declared invalid or unconstitutional.

SECTION 5. This Ordinance shall take effect on January 1, 2025, following final passage and 30 days after publication of the title in the Saguache Crescent.

READ and ADOPTED on November 12th 2024

TOWN OF MOFFAT, COLORADO


By: Don Studinski, Mayor

ATTEST:



Matt Litrenta, Town Clerk

CERTIFICATION

I hereby certify that the above Ordinance was introduced, adopted, and read in full on November 12th 2024 at the meeting of the Board of Trustees of the Town of Moffat, Colorado and the title published in the Saguache Crescent on November 21st 2024.



Matt Litrenta, Town Clerk