

**RESOLUTION NO. 36  
SERIES 2019**

**A RESOLUTION OF THE VAIL TOWN COUNCIL SUBMITTING A  
BALLOT ISSUE TO THE REGISTERED ELECTORS OF THE TOWN OF  
VAIL AT THE NOVEMBER 5, 2019 REGULAR ELECTION TO IMPOSE  
A SPECIAL SALES TAX ON CIGARETTES, TOBACCO PRODUCTS  
AND NICOTINE PRODUCTS**

WHEREAS, the Town Council finds that nicotine addiction is a leading cause of preventable death, that people should be deterred from starting the use of cigarettes, tobacco products and nicotine products and encouraged to quit the use of cigarettes, tobacco products and nicotine products, and that taxes on the sale of cigarettes, tobacco products and nicotine products are effective at preventing and reducing tobacco and nicotine use;

WHEREAS, on March 28, 2019, Governor Polis signed House Bill 19-1033, which took effect on July 1, 2019;

WHEREAS, House Bill 19-1033 allows municipalities to impose a special sales tax on cigarettes, tobacco products and nicotine products, subject to prior voter approval under Article X, Section 20 of the Colorado Constitution ("TABOR");

WHEREAS, House Bill 19-1033 allows the Town to use the revenues collected from such special sales tax for "any purpose determined by the governing body"; and

WHEREAS, the Town Council finds it in the best interest of the public health, safety and welfare to submit to the registered electors of the Town at the November 5, 2019 election a ballot issue to approve the imposition of a special sales tax on cigarettes, tobacco products and nicotine products.

**NOW THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE  
TOWN OF VAIL:**

Section 1. At the November 5, 2019 election, the following ballot issue shall be presented to the registered electors of the Town:

SHALL TOWN OF VAIL TAXES BE INCREASED \$1,000,000 IN THE FIRST FISCAL YEAR AND BY WHATEVER AMOUNTS ARE RAISED ANNUALLY THEREAFTER, THROUGH THE IMPOSITION OF A SPECIAL SALES TAX ON CIGARETTES, TOBACCO PRODUCTS AND NICOTINE PRODUCTS, AS THOSE TERMS ARE DEFINED IN C.R.S. §§ 39-28-202 AND 18-13-121, AT THE RATE OF 15 CENTS PER CIGARETTE SOLD OR \$3.00 PER PACK OF 20 CIGARETTES SOLD AND 40% ON THE PRICE PAID FOR THE PURCHASE OF ALL OTHER TOBACCO PRODUCTS AND NICOTINE PRODUCTS, STARTING ON JANUARY 1, 2020, WITH THE REVENUES FROM SUCH TAX TO BE USED FOR GENERAL GOVERNMENTAL PURPOSES, AND SHALL

THE REVENUES FROM SUCH TAX AND ANY INVESTMENT EARNINGS THEREON BE COLLECTED AND SPENT BY THE TOWN FOR THE ABOVE-STATED PURPOSES AS A VOTER-APPROVED REVENUE CHANGE, WITHOUT REGARD TO ANY SPENDING, REVENUE-RAISING OR OTHER LIMITATION CONTAINED IN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

INTRODUCED, READ, APPROVED AND ADOPTED THIS 3<sup>RD</sup> day of SEPTEMBER, 2019.

\_\_\_\_\_  
Dave Chapin, Mayor

ATTEST:

\_\_\_\_\_  
Tammy Nagel, Town Clerk