

CHAPTER 71

GOVERNMENT - SPECIAL DISTRICTS

HOUSE BILL 94-1222

BY REPRESENTATIVES Foster, Adkins, Berry, Blue, DeGette, Dyer, Grampsas, Hagedorn, Knox, Linkhart, Lyle, Pierson, Rupert, Shoemaker, Williams, and Wright;
also SENATORS Schroeder, Bishop, Gallagher, Hopper, Lacy, Peterson, Traylor, and Wham.

AN ACT

CONCERNING THE AUTHORITY OF SCIENTIFIC AND CULTURAL FACILITIES DISTRICTS TO LEVY SALES AND USE TAXES.

Be it enacted by the General Assembly of the State of Colorado:

SECTION 1. 32-13-105, Colorado Revised Statutes, as amended, is amended BY THE ADDITION OF THE FOLLOWING NEW SUBSECTIONS to read:

32-13-105. Authorizing elections - repeal. (4) (a) FOR PURPOSES OF COMPLYING WITH THE PROVISIONS OF SECTION 20 (4) OF ARTICLE X OF THE STATE CONSTITUTION AND UPON PROPER SUBMITTAL OF A VALID INITIATIVE PETITION TO OR UPON THE ADOPTION OF A RESOLUTION BY THE BOARD OF THE DISTRICT CREATED IN SECTION 32-13-104, THE DISTRICT MAY SUBMIT TO THE REGISTERED ELECTORS WITHIN THE GEOGRAPHICAL BOUNDARIES OF THE DISTRICT, AT A GENERAL ELECTION OR AN ELECTION HELD ON THE FIRST TUESDAY IN NOVEMBER OF AN ODD-NUMBERED YEAR, THE QUESTION OF WHETHER THE DISTRICT SHALL BE AUTHORIZED TO LEVY AND COLLECT THE FOLLOWING SALES AND USE TAXES IN LIEU OF THE SALES AND USE TAXES SPECIFIED IN SUBSECTION (1) OF THIS SECTION FOR A PERIOD OF TIME NOT TO EXCEED TEN YEARS FROM THE DATE UPON WHICH THE AUTHORITY OF THE DISTRICT TO LEVY AND COLLECT THE SALES AND USE TAXES SPECIFIED IN SUBSECTION (1) OF THIS SECTION IS SCHEDULED TO EXPIRE:

(I) A UNIFORM SALES AND USE TAX THROUGHOUT SAID GEOGRAPHICAL AREA AT A RATE OF FIFTY-NINE ONE-THOUSANDTHS OF ONE PERCENT UPON EVERY TRANSACTION OR OTHER INCIDENT WITH RESPECT TO WHICH A SALES AND USE TAX IS LEVIED BY THE STATE, PURSUANT TO THE PROVISIONS OF ARTICLE 26 OF TITLE 39, C.R.S., EXCEPT SUCH SALES AND USE TAX SHALL BE LEVIED ON PURCHASES OF MACHINERY OR

Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.

MACHINE TOOLS WHICH ARE OTHERWISE EXEMPT PURSUANT TO SECTION 39-26-114 (11), C.R.S., TO THE EXTENT SUCH PURCHASES ARE SUBJECT TO A SALES AND USE TAX LEVIED BY THE REGIONAL TRANSPORTATION DISTRICT PURSUANT TO SECTION 29-2-105 (1) (d), C.R.S., TO BE DISTRIBUTED TO THE DENVER MUSEUM OF NATURAL HISTORY, THE DENVER ZOOLOGICAL GARDENS, THE DENVER ART MUSEUM, AND THE DENVER BOTANICAL GARDENS PURSUANT TO THE PROVISIONS OF SECTION 32-13-107 (3) (a);

(II) A UNIFORM SALES AND USE TAX THROUGHOUT SAID GEOGRAPHICAL AREA AT A RATE OF TWENTY-EIGHT ONE-THOUSANDTHS OF ONE PERCENT UPON EVERY TRANSACTION OR OTHER INCIDENT WITH RESPECT TO WHICH A SALES AND USE TAX IS LEVIED BY THE STATE, PURSUANT TO THE PROVISIONS OF ARTICLE 26 OF TITLE 39, C.R.S., EXCEPT SUCH SALES AND USE TAX SHALL BE LEVIED ON PURCHASES OF MACHINERY OR MACHINE TOOLS WHICH ARE OTHERWISE EXEMPT PURSUANT TO SECTION 39-26-114 (11), C.R.S., TO THE EXTENT SUCH PURCHASES ARE SUBJECT TO A SALES AND USE TAX LEVIED BY THE REGIONAL TRANSPORTATION DISTRICT PURSUANT TO SECTION 29-2-105 (1) (d), C.R.S., TO BE DISTRIBUTED TO SCIENTIFIC AND CULTURAL FACILITIES PURSUANT TO THE PROVISIONS OF SECTION 32-13-107 (3) (b);

(III) A UNIFORM SALES AND USE TAX THROUGHOUT SAID GEOGRAPHICAL AREA AT A RATE OF THIRTEEN ONE-THOUSANDTHS OF ONE PERCENT UPON EVERY TRANSACTION OR OTHER INCIDENT WITH RESPECT TO WHICH A SALES AND USE TAX IS LEVIED BY THE STATE, PURSUANT TO THE PROVISIONS OF ARTICLE 26 OF TITLE 39, C.R.S., EXCEPT SUCH SALES AND USE TAX SHALL BE LEVIED ON PURCHASES OF MACHINERY OR MACHINE TOOLS WHICH ARE OTHERWISE EXEMPT PURSUANT TO SECTION 39-26-114 (11), C.R.S., TO THE EXTENT SUCH PURCHASES ARE SUBJECT TO A SALES AND USE TAX LEVIED BY THE REGIONAL TRANSPORTATION DISTRICT PURSUANT TO SECTION 29-2-105 (1) (d), C.R.S., TO BE DISTRIBUTED TO SCIENTIFIC AND CULTURAL FACILITIES PURSUANT TO THE PROVISIONS OF SECTION 32-13-107 (3) (c).

(b) SUCH RESOLUTION OR THE SUMMARY FOR SUCH PETITION SHALL INCLUDE, BUT SHALL NOT BE LIMITED TO, THE FOLLOWING STATEMENTS:

(I) THAT THE DISTRICT WOULD LEVY AND COLLECT THE SALES AND USE TAXES SPECIFIED IN PARAGRAPH (a) OF THIS SUBSECTION (4) FOR A PERIOD OF TIME NOT TO EXCEED TEN YEARS FROM THE DATE UPON WHICH THE AUTHORITY OF THE DISTRICT TO LEVY AND COLLECT THE SALES AND USE TAXES SPECIFIED IN SUBSECTION (1) OF THIS SECTION IS SCHEDULED TO EXPIRE; AND

(II) THE MONTH, DAY, AND YEAR ON WHICH THE AUTHORITY OF THE DISTRICT TO LEVY AND COLLECT THE SALES AND USE TAXES SPECIFIED IN PARAGRAPH (a) OF THIS SUBSECTION (4) SHALL EXPIRE.

(c) THE DISTRICT MAY SUBMIT THE QUESTION SET FORTH IN PARAGRAPH (a) OF THIS SUBSECTION (4) TO THE REGISTERED ELECTORS OF THE DISTRICT:

(I) AFTER BEING PRESENTED WITH A PETITION REQUESTING THE SUBMITTAL OF THE QUESTION WHICH IS SIGNED BY THE REGISTERED ELECTORS WITHIN THE GEOGRAPHICAL BOUNDARIES OF THE DISTRICT IN AN AMOUNT EQUAL TO AT LEAST FIVE PERCENT OF THE TOTAL NUMBER OF VOTES CAST WITHIN THE GEOGRAPHICAL

BOUNDARIES OF THE DISTRICT FOR ALL CANDIDATES FOR THE OFFICE OF SECRETARY OF STATE AT THE PREVIOUS GENERAL ELECTION AND AFTER VERIFICATION OF THE SIGNATURES ON THE PETITION BY THE SECRETARY OF STATE IN ACCORDANCE WITH SUBSECTION (7) OF THIS SECTION; OR

(II) AFTER THE ADOPTION OF A RESOLUTION BY THE BOARD OF THE DISTRICT.

(d) (I) EXCEPT AS OTHERWISE PROVIDED IN SUBPARAGRAPH (III) OF THIS PARAGRAPH (d), AT THE ELECTION, THE QUESTION APPEARING ON THE BALLOT SHALL BE AS FOLLOWS:

"SHALL THERE BE AN EXTENSION UNTIL (MONTH, DAY, AND YEAR) OF THE AGGREGATE 0.1 PERCENT SALES AND USE TAXES CURRENTLY LEVIED AND COLLECTED BY THE DENVER METROPOLITAN SCIENTIFIC AND CULTURAL FACILITIES DISTRICT WHICH ARE SCHEDULED TO EXPIRE ON (MONTH, DAY, AND YEAR) AND WHICH PROVIDE A MAXIMUM AMOUNT OF (DOLLAR AMOUNT OF DISTRICT'S FISCAL YEAR SPENDING LIMIT FOR CURRENT FISCAL YEAR) IN (CURRENT FISCAL YEAR) AND A MAXIMUM AMOUNT OF (DOLLAR AMOUNT OF DISTRICT'S FISCAL YEAR SPENDING LIMIT FOR CURRENT FISCAL YEAR) AS ADJUSTED FOR INFLATION AND LOCAL GROWTH FOR EACH FISCAL YEAR AFTER THE CURRENT FISCAL YEAR FOR ASSISTING SCIENTIFIC AND CULTURAL FACILITIES WITHIN THE DISTRICT WHILE MODIFYING THE RATES OF THE THREE INDIVIDUAL SALES AND USE TAXES COLLECTED BY THE DISTRICT AS FOLLOWS: DECREASING THE .065 PERCENT SALES AND USE TAX TO .059 PERCENT; INCREASING THE .025 PERCENT SALES AND USE TAX TO .028 PERCENT; AND INCREASING THE .010 PERCENT SALES AND USE TAX TO .013 PERCENT?"

(II) EXCEPT AS OTHERWISE PROVIDED IN SUBPARAGRAPH (III) OF THIS PARAGRAPH (d), THE BALLOT TITLE SHALL BE A STATEMENT OF THE LANGUAGE INCLUDED IN THE QUESTION SET FORTH IN SUBPARAGRAPH (I) OF THIS PARAGRAPH (d); EXCEPT THAT THE WORDS "SHALL THERE BE" SHALL NOT BE INCLUDED IN THE STATEMENT, AND THE STATEMENT SHALL END WITH A PERIOD INSTEAD OF A QUESTION MARK.

(III) THE BALLOT QUESTION SPECIFIED IN SUBPARAGRAPH (I) OF THIS PARAGRAPH (d) AND THE BALLOT TITLE SPECIFIED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH (d) MAY BE MODIFIED BY THE PROPONENTS OF AN INITIATIVE PETITION OR THE BOARD OF THE DISTRICT, AS APPLICABLE, ONLY TO THE EXTENT NECESSARY TO CONFORM TO THE REQUIREMENTS OF ANY FINAL DECISION OF A DISTRICT OR APPELLATE COURT REGARDING THE LEGAL REQUIREMENTS FOR BALLOT QUESTIONS AND TITLES.

(IV) IF AT ANY ELECTION A MAJORITY OF THE REGISTERED ELECTORS WITHIN THE GEOGRAPHICAL BOUNDARIES OF THE DISTRICT VOTING ON THE QUESTION VOTE AFFIRMATIVELY ON THE QUESTION AUTHORIZING THE DISTRICT TO LEVY AND COLLECT THE SALES AND USE TAXES SPECIFIED IN PARAGRAPH (a) OF THIS SUBSECTION (4) UNTIL THE DATE SPECIFIED IN THE QUESTION, THEN THE SALES AND USE TAXES SHALL BE LEVIED, COLLECTED, AND DISTRIBUTED AS PROVIDED FOR IN THIS ARTICLE UNTIL SAID DATE.

(5) (a) FOR PURPOSES OF COMPLYING WITH THE PROVISIONS OF SECTION 20 (4) OF

ARTICLE X OF THE STATE CONSTITUTION AND UPON PROPER SUBMITTAL OF A VALID INITIATIVE PETITION TO OR UPON THE ADOPTION OF A RESOLUTION BY THE BOARD OF THE DISTRICT CREATED IN SECTION 32-13-104, THE DISTRICT MAY SUBMIT TO THE REGISTERED ELECTORS WITHIN THE GEOGRAPHICAL BOUNDARIES OF THE DISTRICT, AT A GENERAL ELECTION OR AN ELECTION HELD ON THE FIRST TUESDAY IN NOVEMBER OF AN ODD-NUMBERED YEAR, THE QUESTION OF WHETHER THE DISTRICT SHALL BE AUTHORIZED TO CONTINUE THE LEVY AND COLLECTION OF THE SALES AND USE TAXES SPECIFIED IN PARAGRAPH (a) OF SUBSECTION (4) OF THIS SECTION FOR A PERIOD OF TIME NOT TO EXCEED TEN YEARS FROM THE DATE UPON WHICH THE AUTHORITY OF THE DISTRICT TO LEVY AND COLLECT THE SALES AND USE TAXES IS SCHEDULED TO EXPIRE.

(b) SUCH RESOLUTION OR THE SUMMARY FOR SUCH PETITION SHALL INCLUDE, BUT SHALL NOT BE LIMITED TO, THE FOLLOWING STATEMENTS:

(I) THAT THE DISTRICT WOULD CONTINUE TO LEVY AND COLLECT THE SALES AND USE TAXES SPECIFIED IN PARAGRAPH (a) OF SUBSECTION (4) OF THIS SECTION FOR A PERIOD OF TIME NOT TO EXCEED TEN YEARS FROM THE DATE UPON WHICH THE AUTHORITY OF THE DISTRICT TO LEVY AND COLLECT THE SALES AND USE TAXES IS SCHEDULED TO EXPIRE; AND

(II) THE MONTH, DAY, AND YEAR ON WHICH THE AUTHORITY OF THE DISTRICT TO LEVY AND COLLECT THE SALES AND USE TAXES SHALL EXPIRE.

(c) THE DISTRICT MAY SUBMIT THE QUESTION SET FORTH IN PARAGRAPH (a) OF THIS SUBSECTION (5) TO THE REGISTERED ELECTORS OF THE DISTRICT:

(I) AFTER BEING PRESENTED WITH A PETITION REQUESTING THE SUBMITTAL OF THE QUESTION WHICH IS SIGNED BY REGISTERED ELECTORS WITHIN THE GEOGRAPHICAL BOUNDARIES OF THE DISTRICT IN AN AMOUNT EQUAL TO AT LEAST FIVE PERCENT OF THE TOTAL NUMBER OF VOTES CAST WITHIN THE GEOGRAPHICAL BOUNDARIES OF THE DISTRICT FOR ALL CANDIDATES FOR THE OFFICE OF SECRETARY OF STATE AT THE PREVIOUS GENERAL ELECTION AND AFTER VERIFICATION OF THE SIGNATURES ON THE PETITION BY THE SECRETARY OF STATE IN ACCORDANCE WITH SUBSECTION (7) OF THIS SECTION; OR

(II) AFTER THE ADOPTION OF A RESOLUTION BY THE BOARD OF THE DISTRICT.

(d) (I) EXCEPT AS OTHERWISE PROVIDED IN SUBPARAGRAPH (III) OF THIS PARAGRAPH (d), AT THE ELECTION, THE QUESTION APPEARING ON THE BALLOT SHALL BE AS FOLLOWS:

"SHALL THERE BE AN EXTENSION UNTIL (MONTH, DAY, AND YEAR) OF THE AGGREGATE 0.1 PERCENT SALES AND USE TAXES CURRENTLY LEVIED AND COLLECTED BY THE DENVER METROPOLITAN SCIENTIFIC AND CULTURAL FACILITIES DISTRICT WHICH ARE SCHEDULED TO EXPIRE ON (MONTH, DAY, AND YEAR) AND WHICH PROVIDE A MAXIMUM AMOUNT OF (DOLLAR AMOUNT OF DISTRICT'S FISCAL YEAR SPENDING LIMIT FOR CURRENT FISCAL YEAR) IN (CURRENT FISCAL YEAR) AND A MAXIMUM AMOUNT OF (DOLLAR AMOUNT OF DISTRICT'S FISCAL YEAR SPENDING LIMIT FOR CURRENT FISCAL YEAR) AS ADJUSTED FOR INFLATION AND LOCAL

GROWTH FOR EACH FISCAL YEAR AFTER THE CURRENT FISCAL YEAR FOR ASSISTING SCIENTIFIC AND CULTURAL FACILITIES WITHIN THE DISTRICT?"

(II) EXCEPT AS OTHERWISE PROVIDED IN SUBPARAGRAPH (III) OF THIS PARAGRAPH (d), THE BALLOT TITLE SHALL BE A STATEMENT OF THE LANGUAGE INCLUDED IN THE QUESTION SET FORTH IN SUBPARAGRAPH (I) OF THIS PARAGRAPH (d); EXCEPT THAT THE WORDS "SHALL THERE BE" SHALL NOT BE INCLUDED IN THE STATEMENT, AND THE STATEMENT SHALL END WITH A PERIOD INSTEAD OF A QUESTION MARK.

(III) THE BALLOT QUESTION SPECIFIED IN SUBPARAGRAPH (I) OF THIS PARAGRAPH (d) AND THE BALLOT TITLE SPECIFIED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH (d) MAY BE MODIFIED BY THE PROPONENTS OF AN INITIATIVE PETITION OR THE BOARD OF THE DISTRICT, AS APPLICABLE, ONLY TO THE EXTENT NECESSARY TO CONFORM TO THE REQUIREMENTS OF ANY FINAL DECISION OF A DISTRICT OR APPELLATE COURT REGARDING THE LEGAL REQUIREMENTS FOR BALLOT QUESTIONS AND TITLES.

(IV) IF AT ANY ELECTION A MAJORITY OF THE REGISTERED ELECTORS WITHIN THE GEOGRAPHICAL BOUNDARIES OF THE DISTRICT VOTING ON THE QUESTION VOTE AFFIRMATIVELY ON THE QUESTION AUTHORIZING THE DISTRICT TO CONTINUE THE LEVY AND COLLECTION OF THE SALES AND USE TAXES SPECIFIED IN PARAGRAPH (a) OF SUBSECTION (4) OF THIS SECTION UNTIL THE DATE SPECIFIED IN THE QUESTION, THEN SUCH SALES AND USE TAXES SHALL CONTINUE TO BE LEVIED, COLLECTED, AND DISTRIBUTED AS PROVIDED FOR IN THIS ARTICLE UNTIL SAID DATE.

(e) THE PROVISIONS OF THIS SUBSECTION (5) SHALL BE APPLICABLE ONLY IF PRIOR VOTER APPROVAL HAS BEEN OBTAINED TO LEVY AND COLLECT THE SALES AND USE TAXES SPECIFIED IN PARAGRAPH (a) OF SUBSECTION (4) OF THIS SECTION.

(6) (a) FOR PURPOSES OF COMPLYING WITH THE PROVISIONS OF SECTION 20 (4) OF ARTICLE X OF THE STATE CONSTITUTION AND UPON PROPER SUBMITTAL OF A VALID INITIATIVE PETITION TO OR UPON THE ADOPTION OF A RESOLUTION BY THE BOARD OF THE DISTRICT CREATED IN SECTION 32-13-104, THE DISTRICT MAY SUBMIT TO THE REGISTERED ELECTORS WITHIN THE GEOGRAPHICAL BOUNDARIES OF THE DISTRICT, AT A GENERAL ELECTION OR AN ELECTION HELD ON THE FIRST TUESDAY IN NOVEMBER OF AN ODD-NUMBERED YEAR, THE QUESTION OF WHETHER THE DISTRICT SHALL BE AUTHORIZED TO CONTINUE THE LEVY AND COLLECTION OF THE SALES AND USE TAXES SPECIFIED IN SUBSECTION (1) OF THIS SECTION FOR A PERIOD OF TIME NOT TO EXCEED TEN YEARS FROM THE DATE UPON WHICH THE AUTHORITY OF THE DISTRICT TO LEVY AND COLLECT THE SALES AND USE TAXES IS SCHEDULED TO EXPIRE.

(b) SUCH PETITION OR THE SUMMARY FOR SUCH PETITION SHALL INCLUDE, BUT SHALL NOT BE LIMITED TO, THE FOLLOWING STATEMENTS:

(I) THAT THE DISTRICT WOULD CONTINUE TO LEVY AND COLLECT THE SALES AND USE TAXES SPECIFIED IN SUBSECTION (1) OF THIS SECTION FOR A PERIOD OF TIME NOT TO EXCEED TEN YEARS FROM THE DATE UPON WHICH THE AUTHORITY OF THE DISTRICT TO LEVY AND COLLECT THE SALES AND USE TAXES IS SCHEDULED TO EXPIRE; AND

(II) THE MONTH, DAY, AND YEAR ON WHICH THE AUTHORITY OF THE DISTRICT TO LEVY AND COLLECT THE SALES AND USE TAXES SHALL EXPIRE.

(c) THE DISTRICT MAY SUBMIT THE QUESTION SET FORTH IN PARAGRAPH (a) OF THIS SUBSECTION (6) TO THE REGISTERED ELECTORS OF THE DISTRICT:

(I) AFTER BEING PRESENTED WITH A PETITION REQUESTING THE SUBMITTAL OF THE QUESTION WHICH IS SIGNED BY REGISTERED ELECTORS WITHIN THE GEOGRAPHICAL BOUNDARIES OF THE DISTRICT IN AN AMOUNT EQUAL TO AT LEAST FIVE PERCENT OF THE TOTAL NUMBER OF VOTES CAST WITHIN THE GEOGRAPHICAL BOUNDARIES OF THE DISTRICT FOR ALL CANDIDATES FOR THE OFFICE OF SECRETARY OF STATE AT THE PREVIOUS GENERAL ELECTION AND AFTER VERIFICATION OF THE SIGNATURES ON THE PETITION BY THE SECRETARY OF STATE IN ACCORDANCE WITH SUBSECTION (7) OF THIS SECTION; OR

(II) AFTER THE ADOPTION OF A RESOLUTION BY THE BOARD OF THE DISTRICT.

(d) (I) EXCEPT AS OTHERWISE PROVIDED IN SUBPARAGRAPH (III) OF THIS PARAGRAPH (d), AT THE ELECTION, THE QUESTION APPEARING ON THE BALLOT SHALL BE AS FOLLOWS:

"SHALL THERE BE AN EXTENSION UNTIL (MONTH, DAY, AND YEAR) OF THE AGGREGATE 0.1 PERCENT SALES AND USE TAXES CURRENTLY LEVIED AND COLLECTED BY THE DENVER METROPOLITAN SCIENTIFIC AND CULTURAL FACILITIES DISTRICT WHICH ARE SCHEDULED TO EXPIRE ON (MONTH, DAY, AND YEAR) AND WHICH PROVIDE A MAXIMUM AMOUNT OF (DOLLAR AMOUNT OF DISTRICT'S FISCAL YEAR SPENDING LIMIT FOR CURRENT FISCAL YEAR) IN (CURRENT FISCAL YEAR) AND A MAXIMUM AMOUNT OF (DOLLAR AMOUNT OF DISTRICT'S FISCAL YEAR SPENDING LIMIT FOR CURRENT FISCAL YEAR) AS ADJUSTED FOR INFLATION AND LOCAL GROWTH FOR EACH FISCAL YEAR AFTER THE CURRENT FISCAL YEAR FOR ASSISTING SCIENTIFIC AND CULTURAL FACILITIES WITHIN THE DISTRICT?"

(II) EXCEPT AS OTHERWISE PROVIDED IN SUBPARAGRAPH (III) OF THIS PARAGRAPH (d), THE BALLOT TITLE SHALL BE A STATEMENT OF THE LANGUAGE INCLUDED IN THE QUESTION SET FORTH IN SUBPARAGRAPH (I) OF THIS PARAGRAPH (d); EXCEPT THAT THE WORDS "SHALL THERE BE" SHALL NOT BE INCLUDED IN THE STATEMENT, AND THE STATEMENT SHALL END WITH A PERIOD INSTEAD OF A QUESTION MARK.

(III) THE BALLOT QUESTION SPECIFIED IN SUBPARAGRAPH (I) OF THIS PARAGRAPH (d) AND THE BALLOT TITLE SPECIFIED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH (d) MAY BE MODIFIED BY THE PROPONENTS OF AN INITIATIVE PETITION OR THE BOARD OF THE DISTRICT, AS APPLICABLE, ONLY TO THE EXTENT NECESSARY TO CONFORM TO THE REQUIREMENTS OF ANY FINAL DECISION OF A DISTRICT OR APPELLATE COURT REGARDING THE LEGAL REQUIREMENTS FOR BALLOT QUESTIONS AND TITLES.

(IV) IF AT ANY ELECTION A MAJORITY OF THE REGISTERED ELECTORS WITHIN THE GEOGRAPHICAL BOUNDARIES OF THE DISTRICT VOTING ON THE QUESTION VOTE AFFIRMATIVELY ON THE QUESTION AUTHORIZING THE DISTRICT TO CONTINUE THE LEVY AND COLLECTION OF THE SALES AND USE TAXES SPECIFIED IN SUBSECTION (1) OF THIS SECTION UNTIL THE DATE SPECIFIED IN THE QUESTION, THEN SUCH SALES AND USE TAXES SHALL CONTINUE TO BE LEVIED, COLLECTED, AND DISTRIBUTED AS PROVIDED FOR IN THIS ARTICLE UNTIL SAID DATE.

(e) THIS SUBSECTION (6) SHALL TAKE EFFECT JANUARY 1, 1995.

(f) THIS SUBSECTION (6) IS REPEALED, EFFECTIVE AS OF SUCH TIME AS A MAJORITY OF THE ELECTORS WITHIN THE GEOGRAPHICAL BOUNDARIES OF THE DISTRICT VOTING ON THE QUESTION SET FORTH IN SUBSECTION (4) OF THIS SECTION VOTE AFFIRMATIVELY ON SAID QUESTION.

(7) (a) THE PROVISIONS OF ARTICLE 40 OF TITLE 1, C.R.S., REGARDING THE FOLLOWING SUBJECT MATTER SHALL APPLY TO PETITIONS WHICH MAY BE SUBMITTED PURSUANT TO SUBSECTION (4), (5), OR (6) OF THIS SECTION: FORM REQUIREMENTS AND APPROVAL; CIRCULATION OF PETITIONS; ELECTOR INFORMATION AND SIGNATURES ON PETITIONS; AFFIDAVITS AND REQUIREMENTS OF CIRCULATORS OF PETITIONS; AND VERIFICATION OF SIGNATURES, INCLUDING BUT NOT LIMITED TO CURE OF AN INSUFFICIENCY OF SIGNATURES AND PROTESTS REGARDING SUFFICIENCY STATEMENTS AND PROCEDURES FOR HEARINGS OR FURTHER APPEALS REGARDING SUCH PROTESTS. THE PROVISIONS OF ARTICLE 40 OF TITLE 1, C.R.S., REGARDING REVIEW AND COMMENT, THE SETTING OF A BALLOT TITLE, INCLUDING BUT NOT LIMITED TO THE DUTIES OF THE TITLE BOARD, REHEARINGS, AND APPEALS, AND THE NUMBER OF SIGNATURES REQUIRED SHALL NOT APPLY TO PETITIONS WHICH MAY BE SUBMITTED PURSUANT TO SUBSECTION (4), (5), OR (6) OF THIS SECTION.

(b) ANY PETITION SHALL BE FILED WITH THE SECRETARY OF STATE AT LEAST THREE MONTHS BEFORE THE GENERAL ELECTION OR THE ELECTION HELD ON THE FIRST TUESDAY OF NOVEMBER IN AN ODD-NUMBERED YEAR, WHICHEVER IS APPLICABLE, AT WHICH IT MAY BE VOTED UPON. NOTICE OF ANY QUESTION TO BE SUBMITTED TO THE REGISTERED ELECTORS WITHIN THE GEOGRAPHICAL BOUNDARIES OF THE DISTRICT AFTER VERIFICATION OF THE SIGNATURES ON ANY PETITION FILED WITH THE SECRETARY OF STATE AND AT WHICH ELECTION SUCH QUESTION SHALL BE SUBMITTED SHALL BE FILED BY THE BOARD IN THE OFFICE OF THE SECRETARY OF STATE PRIOR TO FIFTY-FIVE DAYS BEFORE SUCH ELECTION.

(c) NOTICE OF ANY QUESTION TO BE SUBMITTED TO THE REGISTERED ELECTORS WITHIN THE GEOGRAPHICAL BOUNDARIES OF THE DISTRICT UPON THE ADOPTION OF A RESOLUTION BY THE BOARD OF THE DISTRICT PURSUANT TO SUBSECTION (4), (5), OR (6) OF THIS SECTION AND AT WHICH ELECTION SUCH QUESTION SHALL BE SUBMITTED SHALL BE FILED IN THE OFFICE OF THE SECRETARY OF STATE PRIOR TO FIFTY-FIVE DAYS BEFORE SUCH ELECTION.

(8) THE PROVISIONS OF SUBSECTIONS (4) TO (6) OF THIS SECTION SHALL NOT BE APPLICABLE IF THE AUTHORITY OF THE DISTRICT TO LEVY AND COLLECT ANY SALES AND USE TAXES APPROVED BY THE REGISTERED ELECTORS OR TO CONTINUE TO LEVY AND COLLECT ANY SALES AND USE TAXES APPROVED BY THE REGISTERED ELECTORS HAS EXPIRED PURSUANT TO THE PROVISIONS OF THIS ARTICLE.

SECTION 2. 32-13-105 (1) and (3), Colorado Revised Statutes, as amended, are amended to read:

32-13-105. Authorizing elections. (1) The district created in section 32-13-104 may submit to the registered electors within the geographical boundaries of the district, at one or more general elections, the question of whether the district shall be authorized to levy and collect the following sales AND USE taxes:

(a) A uniform sales AND USE tax throughout said geographical area at a rate of sixty-five one-thousandths of one percent upon every transaction or other incident with respect to which a sales AND USE tax is levied by the state, pursuant to the provisions of article 26 of title 39, C.R.S., except such sales AND USE tax shall be levied on purchases of machinery or machine tools which are otherwise exempt pursuant to section 39-26-114 (11), C.R.S., to the extent such purchases are subject to A sales AND USE tax levied by the regional transportation district pursuant to section 29-2-105 (1) (d), C.R.S., to be distributed to the Denver museum of natural history, the Denver zoological gardens, the Denver art museum, and the Denver botanical gardens, pursuant to the provisions of section 32-13-107 (3) (a);

(b) A uniform sales AND USE tax throughout said geographical area at a rate of twenty-five one-thousandths of one percent upon every transaction or other incident with respect to which a sales AND USE tax is levied by the state, pursuant to the provisions of article 26 of title 39, C.R.S., except such sales AND USE tax shall be levied on purchases of machinery or machine tools which are otherwise exempt pursuant to section 39-26-114 (11), C.R.S., to the extent such purchases are subject to A sales AND USE tax levied by the regional transportation district pursuant to section 29-2-105 (1) (d), C.R.S., to be distributed to scientific and cultural facilities pursuant to the provisions of section 32-13-107 (3) (b);

(c) A uniform sales AND USE tax throughout said geographical area at a rate of ten one-thousandths of one percent upon every transaction or other incident with respect to which a sales AND USE tax is levied by the state, pursuant to the provisions of article 26 of title 39, C.R.S., except such sales AND USE tax shall be levied on purchases of machinery or machine tools which are otherwise exempt pursuant to section 39-26-114 (11), C.R.S., to the extent such purchases are subject to A sales AND USE tax levied by the regional transportation district pursuant to section 29-2-105 (1) (d), C.R.S., to be distributed to scientific and cultural facilities pursuant to the provisions of section 32-13-107 (3) (c).

(3) If in any such election a majority of the registered electors within the geographical area of the district voting on the question vote affirmatively on the question authorizing the district to levy and collect the sales AND USE taxes specified in subsection (1) of this section, then such sales AND USE taxes shall be levied and collected as provided for in this article.

SECTION 3. 32-13-107 (1) and (2), the introductory portions to 32-13-107 (3), (3) (a), and (3) (a) (I), 32-13-107 (3) (a) (II) and (3) (a) (III), the introductory portions to 32-13-107 (3) (a) (IV), (3) (b), and (3) (b) (I), 32-13-107 (3) (b) (II) (B) and (3) (b) (III), the introductory portions to 32-13-107 (3) (b) (IV), (3) (c), and (3) (c) (I), 32-13-107 (3) (c) (III), and the introductory portion to 32-13-107 (3) (c) (IV), Colorado Revised Statutes, as amended, are amended, and the said 32-13-107 is further amended BY THE ADDITION OF A NEW SUBSECTION, to read:

32-13-107. Sales and use tax imposed - collection - administration of tax - use. (1) (a) EXCEPT AS OTHERWISE PROVIDED IN PARAGRAPH (b) OF THIS SUBSECTION (1), upon the approval of the registered electors pursuant to the provisions of section 32-13-105, the board shall have the power to levy such uniform sales AND USE taxes throughout the district created in section 32-13-104 upon every transaction or other incident with respect to which a sales AND USE tax is levied by the state, pursuant to

the provisions of article 26 of title 39, C.R.S., except such sales AND USE tax shall be levied on purchases of machinery or machine tools which are otherwise exempt pursuant to section 39-26-114 (11), C.R.S., to the extent such purchases are subject to A sales AND USE tax levied by the regional transportation district pursuant to section 29-2-105 (1) (d), C.R.S., on and after the January 1 following the election in which such sales AND USE taxes were approved.

(b) (I) NOTWITHSTANDING ANY LAW TO THE CONTRARY, THE AUTHORITY OF THE DISTRICT TO LEVY AND COLLECT THE SALES AND USE TAXES APPROVED BY THE REGISTERED ELECTORS PURSUANT TO THE PROVISIONS OF SECTION 32-13-105 SHALL EXPIRE JULY 1, 1996, UNLESS THE DISTRICT IS AUTHORIZED TO CONTINUE TO LEVY AND COLLECT THE SALES AND USE TAXES BY THE REGISTERED ELECTORS PURSUANT TO THE PROVISIONS OF SAID SECTION.

(II) NOTWITHSTANDING ANY LAW TO THE CONTRARY, THE AUTHORITY OF THE DISTRICT TO CONTINUE TO LEVY AND COLLECT THE SALES AND USE TAXES APPROVED BY THE REGISTERED ELECTORS PURSUANT TO THE PROVISIONS OF SECTION 32-13-105 SHALL EXPIRE ON THE DATE SPECIFIED IN THE QUESTION SUBMITTED TO THE REGISTERED ELECTORS UNLESS THE DISTRICT IS SUBSEQUENTLY AUTHORIZED TO CONTINUE TO LEVY AND COLLECT THE SALES AND USE TAXES BY THE REGISTERED ELECTORS PURSUANT TO THE PROVISIONS OF SAID SECTION.

(2) The collection, administration, and enforcement of said sales AND USE tax shall be performed by the executive director of the department of revenue in the same manner as that for the collection, administration, and enforcement of the state sales AND USE tax imposed under article 26 of title 39, C.R.S., including, without limitation, the retention by a vendor of the percentage of the amount remitted to cover the vendor's expense in the collection and remittance of said tax as provided in section 39-26-105, C.R.S. The executive director shall make monthly distributions of such sales AND USE tax collections to the district. The district shall pay the direct and indirect costs incurred by the department of revenue in the administration and collection of such sales AND USE taxes, and the department may make expenditures for such costs subject to annual appropriation by the general assembly.

(3) The proceeds of such sales AND USE tax collections shall be used by the board to assist scientific and cultural facilities within the district. After deducting costs, not exceeding three-fourths of one percent of the sales AND USE tax revenues annually collected, which are incurred by the district for the administration of such moneys, distributions by the board to scientific and cultural facilities shall be made as follows:

(a) Upon voter approval of the levy and collection of the sales AND USE tax specified in section 32-13-105 (1) (a) OR 32-13-105 (4) (a) (I), AS APPLICABLE, the sales AND USE tax revenues levied and collected by the district shall be distributed annually by the board as follows:

(I) Except as otherwise provided in subparagraph (II) of this paragraph (a), ninety percent of said sales AND USE tax revenues shall be distributed as follows:

(II) After the first five years said sales AND USE tax is levied and collected, up to ten percent of said sales AND USE tax revenues specified in subparagraph (I) of this paragraph (a) may be distributed by the board to the Denver museum of natural

history, the Denver art museum, the Denver zoological gardens, and the Denver botanical gardens pursuant to a formula adopted by the board. Such formula shall be binding on the board and may only be modified every five years thereafter.

(III) Up to nine percent of said sales AND USE tax revenues may be distributed by the board to the Denver museum of natural history, the Denver art museum, the Denver zoological gardens, and the Denver botanical gardens in such amounts as the board may determine appropriate based upon the factors of regional impact, accessibility, quality, and need.

(IV) Up to one percent of said sales AND USE tax revenues may be distributed by the board as follows:

(b) Upon voter approval of the levy and collection of the sales AND USE tax specified in section 32-13-105 (1) (b) OR 32-13-105 (4) (a) (II), AS APPLICABLE, the sales AND USE tax revenues levied and collected by the district shall be distributed annually by the board as follows:

(I) Ninety percent of said sales AND USE tax revenues shall be distributed to scientific and cultural facilities within the district which are not receiving moneys pursuant to paragraph (a) of this subsection (3) and which meet the following criteria:

(II) (B) After the first five years said sales AND USE tax is levied and collected, the board may modify, in its discretion, the weight to be given the factors of annual operating income and the annual paid attendance in the formula specified in sub-subparagraph (A) of this subparagraph (II). Such determination by the board of the weight to be given said factors shall be binding on the board and may only be modified every five years thereafter.

(III) Up to nine percent of said sales AND USE tax revenues may be distributed by the board to the scientific and cultural facilities which qualify to receive moneys pursuant to the provisions of subparagraph (I) of this paragraph (b) in such amounts as the board determines appropriate based upon the factors of regional impact, accessibility, quality, and need.

(IV) Up to one percent of said sales AND USE tax revenues may be distributed by the board as follows:

(c) Upon voter approval of the levy and collection of the sales AND USE tax specified in section 32-13-105 (1) (c) OR 32-13-105 (4) (a) (III), AS APPLICABLE, the sales AND USE tax revenues levied and collected by the district shall be distributed annually by the board as follows:

(I) Ninety percent of said sales AND USE tax revenues collected in each county comprising the district, pursuant to the provisions of section 32-13-105 (1) (c), shall be distributed by the board to scientific and cultural facilities within such county pursuant to the provisions of the plan submitted by each county cultural council as specified in subparagraph (II) of this paragraph (c). Said moneys shall be distributed to scientific and cultural facilities within the district which are not receiving moneys pursuant to paragraph (a) of this subsection (3) and which meet the following criteria:

(III) Up to nine percent of said sales AND USE tax revenues collected in each county comprising the district, pursuant to the provisions of section 32-13-105 (1) (c), may be distributed by the board to the scientific and cultural facilities which qualify to receive moneys pursuant to subparagraph (I) of this paragraph (c) as the board may determine appropriate based upon the factors of accessibility, quality, and need.

(IV) Up to one percent of said sales AND USE tax revenues collected in each county comprising the district, pursuant to the provisions of section 32-13-105 (1) (c), may be distributed by the board as follows:

(4) UPON ANY EXTENSION OF THE SALES AND USE TAXES LEVIED AND COLLECTED BY THE DISTRICT IN ACCORDANCE WITH SECTION 32-13-105, THE AMOUNT OF SALES AND USE TAX PROCEEDS EXPENDED AND DISTRIBUTED BY THE DISTRICT IN ANY GIVEN YEAR SHALL NOT EXCEED THE AMOUNT SPECIFIED IN THE BALLOT QUESTION FOR THE CURRENT FISCAL YEAR AND SHALL NOT EXCEED THE AMOUNT SPECIFIED IN THE BALLOT QUESTION AS ADJUSTED FOR INFLATION PLUS ANNUAL LOCAL GROWTH FOR EACH FISCAL YEAR AFTER THE CURRENT FISCAL YEAR. FOR PURPOSES OF THIS SUBSECTION (4), "INFLATION" HAS THE MEANING SET FORTH IN SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION AND IN SECTION 24-77-102 (8), C.R.S., AND "LOCAL GROWTH" HAS THE MEANING SET FORTH IN SECTION 20 OF SAID ARTICLE. WHENEVER THE AMOUNT OF SALES AND USE TAX PROCEEDS COLLECTED IN ANY FISCAL YEAR PURSUANT TO THIS ARTICLE EXCEEDS THE PERMISSIBLE AMOUNT TO BE EXPENDED AND DISTRIBUTED, THE PROVISIONS OF SECTION 20 OF SAID ARTICLE GOVERNING TAX REFUNDS SHALL APPLY.

SECTION 4. Article 13 of title 32, Colorado Revised Statutes, as amended, is amended BY THE ADDITION OF A NEW SECTION to read:

32-13-107.5. Legislative declaration - submission to voters - severability.

(1) THE GENERAL ASSEMBLY HEREBY FINDS, DETERMINES, AND DECLARES THAT THE EXTENSION OF THE SALES AND USE TAXES IMPOSED PURSUANT TO SECTION 32-13-105 ARE EXTENSIONS OF EXPIRING TAXES SUBJECT TO THE PROVISIONS OF SECTION 20 (4) (a) OF ARTICLE X OF THE STATE CONSTITUTION AND ARE SUBJECT TO VOTER APPROVAL; THAT THE TAX PROCEEDS RESULTING FROM THE TAXES WHICH THE VOTERS MAY BE ASKED TO EXTEND ARE SUBJECT TO THE FISCAL YEAR SPENDING LIMIT OF THE DENVER METROPOLITAN SCIENTIFIC AND CULTURAL FACILITIES DISTRICT IMPOSED BY SECTION 20 (7) (b) OF SAID ARTICLE X; THAT SAID CONSTITUTIONAL PROVISION LIMITS THE GROWTH OF DISTRICT REVENUES BY RESTRICTING THE INCREASE OF FISCAL YEAR SPENDING TO THE RATE OF INFLATION PLUS ANNUAL LOCAL GROWTH; THAT THE BALLOT QUESTIONS SPECIFIED IN SECTION 32-13-105 FULLY DISCLOSE TO THE VOTERS THAT THE AMOUNT OF TAX PROCEEDS RESULTING FROM THE TAXES WHICH THEY MAY BE ASKED TO EXTEND WILL BE SUBJECT TO INCREASE AFTER THE CURRENT FISCAL YEAR BASED UPON THE FACTORS OF INFLATION AND ANNUAL LOCAL GROWTH SPECIFIED IN SECTION 20 (7) (b) OF SAID ARTICLE X; AND THAT THIS DISCLOSURE IN SAID BALLOT QUESTIONS IS FOR INFORMATIONAL PURPOSES ONLY AS THE GROWTH IN THE AMOUNT OF TAX PROCEEDS IS PERMITTED TO OCCUR ONLY AT THE RATE PERMITTED BY SECTION 20 (7) (b) OF SAID ARTICLE X.

(2) THE PURPOSE OF THIS ARTICLE IS TO SECURE A DEPENDABLE SOURCE OF REVENUE TO BE USED BY THE DENVER METROPOLITAN SCIENTIFIC AND CULTURAL FACILITIES DISTRICT TO ASSIST SCIENTIFIC AND CULTURAL FACILITIES WITHIN SAID

DISTRICT AS SET FORTH IN THIS ARTICLE AND TO PROVIDE FOR A SOURCE OF REVENUE WHICH WILL GROW IN PROPORTION TO THE EXPANDING FINANCIAL NEEDS OF SCIENTIFIC AND CULTURAL FACILITIES. HOWEVER, IN THE EVENT THAT IT IS FOUND BY A COURT OF COMPETENT JURISDICTION THAT THE PROVISIONS OF SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION DO NOT PERMIT AN EXTENSION OF AN EXPIRING TAX WHICH INCORPORATES SUCH GROWTH IN REVENUES, THE PORTIONS OF THE BALLOT QUESTIONS SET FORTH IN SECTION 32-13-105 WHICH PROVIDE FOR AN ADJUSTMENT OF PERMISSIBLE REVENUES BASED ON INFLATION AND ANNUAL LOCAL GROWTH SHALL BE DEEMED TO BE SEVERABLE FROM THE REMAINDER OF SUCH BALLOT QUESTIONS AND THAT THE VALID PORTIONS OF THE BALLOT QUESTIONS ARE NOT SO ESSENTIALLY AND INSEPARABLY CONNECTED WITH OR DEPENDENT UPON THE INVALID PORTIONS THAT THE VALID PORTIONS WOULD NOT HAVE BEEN ENACTED WITHOUT THE INVALID PORTIONS.

SECTION 5. 32-13-106 (2), Colorado Revised Statutes, as amended, is amended BY THE ADDITION OF A NEW PARAGRAPH to read:

32-13-106. Board of directors - powers and duties. (2) The board shall have the following powers and duties:

(g.5) TO SUBMIT ANY QUESTION SPECIFIED IN SECTION 32-13-105 (4), (5), OR (6) TO THE REGISTERED ELECTORS WITHIN THE GEOGRAPHICAL BOUNDARIES OF THE DISTRICT AT THE APPROPRIATE ELECTION UPON THE PROPER SUBMITTAL OF A VALID INITIATIVE PETITION TO OR UPON THE ADOPTION OF A RESOLUTION BY THE DISTRICT;

SECTION 6. 32-13-108 (1) (b), (1) (c), (2), (3), (4), and (5), Colorado Revised Statutes, as amended, are amended, and the said 32-13-108 is further amended BY THE ADDITION OF THE FOLLOWING NEW SUBSECTIONS, to read:

32-13-108. Petition or resolution for formation and levy of tax - petition or resolution for extension of tax - verification of signatures - election. (1) (b) Such petition or resolution shall state that the proposed scientific and cultural facilities district would levy and collect FOR A PERIOD OF TIME NOT TO EXCEED TEN YEARS a uniform sales tax throughout the geographical area of the district at a rate not to exceed thirty one-hundredths of one percent upon every transaction or other incident with respect to which a sales tax is levied by the county, pursuant to the provisions of article 2 of title 29, C.R.S.

(c) Such petition or resolution shall be filed with the ~~district court of such county~~ BOARD OF COUNTY COMMISSIONERS OF THE COUNTY IN WHICH THE PROPOSED SCIENTIFIC AND CULTURAL FACILITIES DISTRICT WOULD BE FORMED.

(2) (a) The petition or resolution FOR THE FORMATION OF A SCIENTIFIC AND CULTURAL FACILITIES DISTRICT shall state the name proposed for the scientific and cultural facilities district and that the boundary of said district shall follow the boundary of the county in which said district is proposed.

(b) The petition or resolution FOR THE FORMATION OF A SCIENTIFIC AND CULTURAL FACILITIES DISTRICT may state any formula or criteria concerning the distribution of sales tax collections pursuant to section 32-13-110 (3); including criteria which scientific and cultural facilities must meet in order to receive moneys from the district

which are in addition to the criteria specified in section 32-13-110 (3) (a) and (3) (b). If the petition or resolution does include such formula or criteria and the registered electors of the county voting on the question vote affirmatively on the question of creation of the district and the levy of the tax specified in paragraph (b) of subsection (1) of this section, then such formula or criteria contained in such petition or resolution shall be binding upon the board.

(c) THE PETITION OR RESOLUTION FOR THE FORMATION OF A SCIENTIFIC AND CULTURAL FACILITIES DISTRICT SHALL STATE THE MONTH, DAY, AND YEAR ON WHICH THE AUTHORITY OF THE SCIENTIFIC AND CULTURAL FACILITIES DISTRICT TO LEVY AND COLLECT THE SALES TAX SHALL EXPIRE.

(2.5) (a) FOR PURPOSES OF COMPLYING WITH THE PROVISIONS OF SECTION 20 (4) OF ARTICLE X OF THE STATE CONSTITUTION, THE QUESTION OF WHETHER THE BOARD OF A DISTRICT CREATED PURSUANT TO THIS SECTION SHALL BE AUTHORIZED TO CONTINUE THE LEVY AND COLLECTION OF THE SALES TAX THROUGHOUT THE DISTRICT UPON EVERY TRANSACTION OR OTHER INCIDENT WITH RESPECT TO WHICH A SALES TAX IS LEVIED BY THE COUNTY, PURSUANT TO THE PROVISIONS OF ARTICLE 2 OF TITLE 29, C.R.S., FOR A PERIOD OF TIME NOT TO EXCEED TEN YEARS FROM THE DATE UPON WHICH THE AUTHORITY OF THE BOARD TO LEVY AND COLLECT THE SALES TAXES IS SCHEDULED TO EXPIRE, SHALL BE INITIATED BY A PETITION SIGNED BY THE REGISTERED ELECTORS OF THE DISTRICT IN A NUMBER NOT LESS THAN FIVE PERCENT OF THE VOTES CAST IN THE COUNTY FOR ALL CANDIDATES FOR THE OFFICE OF GOVERNOR AT THE LAST PRECEDING GENERAL ELECTION OR INITIATED BY A RESOLUTION ADOPTED BY THE BOARD OF THE SCIENTIFIC AND CULTURAL FACILITIES DISTRICT.

(b) SUCH PETITION OR RESOLUTION SHALL STATE THE NAME OF THE SCIENTIFIC AND CULTURAL FACILITIES DISTRICT AND THAT THE DISTRICT WOULD CONTINUE TO LEVY AND COLLECT A UNIFORM SALES TAX THROUGHOUT THE GEOGRAPHICAL AREA OF THE DISTRICT AT A RATE NOT TO EXCEED THIRTY ONE-HUNDREDTHS OF ONE PERCENT UPON EVERY TRANSACTION OR OTHER INCIDENT WITH RESPECT TO WHICH A SALES TAX IS LEVIED BY THE COUNTY, PURSUANT TO THE PROVISIONS OF ARTICLE 2 OF TITLE 29, C.R.S., FOR A PERIOD OF TIME NOT TO EXCEED TEN YEARS FROM THE DATE UPON WHICH THE AUTHORITY OF THE DISTRICT TO LEVY AND COLLECT THE SALES TAX IS SCHEDULED TO EXPIRE.

(c) SUCH PETITION OR RESOLUTION SHALL BE FILED WITH THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY IN WHICH THE SCIENTIFIC AND CULTURAL FACILITIES DISTRICT IS LOCATED.

(3) ~~Upon the filing of such petition or resolution, the court shall fix a time not less than twenty nor more than forty days after the petition or resolution is filed for a hearing thereon. At least seven days prior to the hearing date, the clerk of said court shall give notice by publication of the pendency of the petition or resolution and of the time and place of hearing thereon. At the hearing, the court shall determine whether the requisite number of registered electors has signed the petition or whether the resolution has been properly adopted by the board of county commissioners. No petition with the requisite signatures nor any resolution passed by a board of county commissioners shall be declared void on account of minor defects, and the court may, at any time, permit the petition or resolution to be amended to conform to the facts by~~

~~correcting such defects:~~

(3.5) UPON THE FILING OF ANY PETITION PURSUANT TO THIS SECTION, THE BOARD OF COUNTY COMMISSIONERS SHALL TRANSMIT THE PETITION TO THE COUNTY CLERK AND RECORDER FOR VERIFICATION OF SIGNATURES. IF THE COUNTY CLERK AND RECORDER DECLARES THAT THE PETITION APPEARS NOT TO HAVE A SUFFICIENT NUMBER OF SIGNATURES, THE COUNTY CLERK AND RECORDER SHALL GRANT A FIFTEEN-DAY EXTENSION TO THE PETITIONERS TO CURE THE INSUFFICIENCY BY FILING AN ADDENDUM TO THE ORIGINAL PETITION FOR THE PURPOSE OF OFFERING THE NUMBER OF SIGNATURES AS WILL CURE THE INSUFFICIENCY. NO ADDENDUM OFFERED AS A CURE SHALL BE CONSIDERED UNLESS THE ADDENDUM CONFORMS TO THE SAME REQUIREMENTS IMPOSED UPON THE ORIGINAL PETITION AND UNLESS FILED WITH THE COUNTY CLERK AND RECORDER WITHIN THE FIFTEEN-DAY PERIOD AFTER THE INSUFFICIENCY IS DECLARED. ANY PROTEST REGARDING THE VERIFICATION OR SUFFICIENCY OF SIGNATURES ON THE PETITION SHALL BE MADE PURSUANT TO SECTION 1-40-118, C.R.S., AND ANY HEARING OR FURTHER APPEALS REGARDING SUCH PROTEST SHALL BE HELD IN ACCORDANCE WITH SECTION 1-40-119, C.R.S.

~~(4) (a) Upon said hearing, If it appears that a petition or resolution for the formation of a scientific and cultural facilities district AND THE LEVY AND COLLECTION OF THE SALES TAX satisfies the requirements specified in this section, the court, by order duly entered of record, shall direct that~~ THE BOARD OF COUNTY COMMISSIONERS SHALL SUBMIT the question of the organization of the scientific and cultural facilities district ~~shall be submitted~~ at the next general election OR ELECTION HELD ON THE FIRST TUESDAY IN NOVEMBER OF AN ODD-NUMBERED YEAR, WHICHEVER IS HELD FIRST AFTER THE FILING OF THE PETITION OR RESOLUTION. ANY QUESTION SUBMITTED SHALL COMPLY WITH THE REQUIREMENTS OF SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION, AS APPLICABLE.

(b) IF A PETITION OR RESOLUTION FOR THE EXTENSION OF THE AUTHORITY TO LEVY AND COLLECT A SALES TAX BY THE SCIENTIFIC AND CULTURAL FACILITIES DISTRICT SATISFIES THE REQUIREMENTS SPECIFIED IN THIS SECTION, THE QUESTION OF WHETHER THE SCIENTIFIC AND CULTURAL FACILITIES DISTRICT SHALL BE AUTHORIZED TO CONTINUE THE LEVY AND COLLECTION OF SALES TAX THROUGHOUT THE DISTRICT SHALL BE SUBMITTED AT THE NEXT GENERAL ELECTION OR ELECTION HELD ON THE FIRST TUESDAY IN NOVEMBER OF AN ODD-NUMBERED YEAR, WHICHEVER IS HELD FIRST AFTER THE FILING OF THE PETITION OR RESOLUTION. ANY QUESTION SUBMITTED SHALL COMPLY WITH THE REQUIREMENTS OF SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION, AS APPLICABLE.

(5) (a) If at any such election a majority of the registered electors of the county voting on the question vote affirmatively on the question of the creation of the district and the levy of the tax specified in paragraph (b) of subsection (1) of this section, then the district shall come into existence and such tax may be levied and collected as provided in this article. If a majority of the registered electors of said area vote "No" on the question, the district shall not come into existence.

(b) IF AT ANY ELECTION A MAJORITY OF THE REGISTERED ELECTORS WITHIN THE GEOGRAPHICAL BOUNDARIES OF THE DISTRICT VOTING ON THE QUESTION VOTE AFFIRMATIVELY ON THE QUESTION AUTHORIZING THE DISTRICT TO CONTINUE THE LEVY AND COLLECTION OF THE SALES TAX SPECIFIED IN SUBSECTION (1) OF THIS

SECTION UNTIL THE DATE SPECIFIED IN THE QUESTION, THEN SUCH SALES TAX SHALL CONTINUE TO BE LEVIED, COLLECTED, AND DISTRIBUTED AS PROVIDED FOR IN THIS ARTICLE UNTIL SAID DATE.

SECTION 7. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

Approved: March 31, 1994