

CHAPTER 322

TAXATION

HOUSE BILL 06-1398

BY REPRESENTATIVE(S) Plant, Buescher, and Hall;
also SENATOR(S) Owen, Keller, Tapia, and May R.

AN ACT

CONCERNING CLARIFICATION OF THE MANNER IN WHICH THE TRANSFER OF NET REVENUE OF THE STATE SALES AND USE TAX TO SPECIFIED FUNDS AS CURRENTLY AUTHORIZED BY LAW IS TO BE ADMINISTERED.

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

SECTION 1. 39-26-123, Colorado Revised Statutes, is REPEALED AND REENACTED, WITH AMENDMENTS, to read:

39-26-123. Receipts - disposition - transfers of general fund surplus - sales and use tax holding fund - creation - definitions. (1) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE REQUIRES:

(a) "NET REVENUE" MEANS THE GROSS AMOUNT OF SALES AND USE TAX RECEIPTS COLLECTED UNDER THE PROVISIONS OF THIS ARTICLE, LESS A FEE RETAINED BY VENDORS FOR THE COLLECTION AND REMITTANCE OF THE TAX PURSUANT TO SECTION 39-26-105 (1) AND LESS REFUNDS AND ADJUSTMENTS MADE BY THE DEPARTMENT OF REVENUE IN CONJUNCTION WITH ITS COLLECTION AND ENFORCEMENT DUTIES UNDER THIS ARTICLE.

(b) (I) "SALES AND USE TAXES ATTRIBUTABLE TO SALES OR USE OF VEHICLES AND RELATED ITEMS" MEANS THE NET REVENUE RAISED FROM THE STATE SALES AND USE TAXES IMPOSED PURSUANT TO THIS ARTICLE ON THE SALES OR USE OF NEW OR USED MOTOR VEHICLES, INCLUDING MOTOR HOMES, MOTOR VEHICLE BATTERIES, TIRES, PARTS, OR ACCESSORIES, UTILITY TRAILERS, CAMPER COACHES, OR CAMPER TRAILERS.

(II) WITH RESPECT TO SALES TAX, "RELATED ITEMS" INCLUDES ONLY ITEMS SOLD BY PERSONS WHOSE PRIMARY BUSINESS ACTIVITY IS THE SALE OR SERVICE OF MOTOR

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

VEHICLES OR RELATED ITEMS.

(2) THE SALES AND USE TAX HOLDING FUND IS HEREBY CREATED IN THE STATE TREASURY AND SHALL BE ADMINISTERED BY THE STATE TREASURER. THE FUND SHALL CONSIST OF NET REVENUE ALLOCATED AND CREDITED TO THE FUND PURSUANT TO SUBSECTION (3) OF THIS SECTION. INTEREST AND INCOME EARNED ON THE DEPOSIT AND INVESTMENT OF MONEYS IN THE FUND SHALL BE CREDITED TO THE FUND AND SHALL NOT REVERT TO THE GENERAL FUND OF THE STATE OR TO ANY OTHER FUND. MONEYS IN THE FUND SHALL BE TRANSFERRED FROM THE FUND ONLY TO THE HIGHWAY USERS TAX FUND CREATED IN SECTION 43-4-201, C.R.S., AND THE GENERAL FUND AND ONLY IN THE MANNER SPECIFIED IN SUBSECTION (4) OF THIS SECTION.

(3) (a) FOR ANY STATE FISCAL YEAR COMMENCING ON OR AFTER JULY 1, 2006, EIGHTY-FIVE PERCENT OF ALL NET REVENUE COLLECTED UNDER THE PROVISIONS OF THIS ARTICLE SHALL BE CREDITED TO THE OLD AGE PENSION FUND CREATED IN SECTION 1 OF ARTICLE XXIV OF THE STATE CONSTITUTION. THE REMAINING FIFTEEN PERCENT SHALL BE ALLOCATED AMONG THE SALES AND USE TAX HOLDING FUND CREATED IN SUBSECTION (2) OF THIS SECTION, THE GENERAL FUND, THE OLDER COLORADANS CASH FUND CREATED IN SECTION 26-11-205.5 (5), C.R.S., AND THE SUPPLEMENTAL OLD AGE PENSION HEALTH AND MEDICAL CARE FUND CREATED IN SECTION 26-2-117 (3), C.R.S., AND CREDITED TO THE FUNDS BY THE STATE TREASURER AS FOLLOWS:

(I) TEN AND THREE HUNDRED FIFTY-FIVE THOUSANDTHS PERCENT OF ALL NET REVENUE TO THE SALES AND USE TAX HOLDING FUND;

(II) (A) IF HOUSE BILL 06-1018 IS NOT ENACTED AT THE SECOND REGULAR SESSION OF THE SIXTY-FIFTH GENERAL ASSEMBLY AND DOES NOT BECOME LAW, FOUR AND SIX HUNDRED FORTY-FIVE THOUSANDTHS PERCENT OFF ALL NET REVENUE, LESS TWO MILLION SEVEN HUNDRED FIFTY THOUSAND DOLLARS, TO THE GENERAL FUND; OR

(B) IF HOUSE BILL 06-1018 IS ENACTED AT THE SECOND REGULAR SESSION OF THE SIXTY-FIFTH GENERAL ASSEMBLY AND BECOMES LAW, FOUR AND SIX HUNDRED FORTY-FIVE THOUSANDTHS PERCENT OFF ALL NET REVENUE, LESS THREE MILLION SEVEN HUNDRED FIFTY THOUSAND DOLLARS, TO THE GENERAL FUND.

(III) (A) IF HOUSE BILL 06-1018 IS NOT ENACTED AT THE SECOND REGULAR SESSION OF THE SIXTY-FIFTH GENERAL ASSEMBLY AND DOES NOT BECOME LAW, TWO MILLION DOLLARS TO THE OLDER COLORADANS CASH FUND; OR

(B) IF HOUSE BILL 06-1018 IS ENACTED AT THE SECOND REGULAR SESSION OF THE SIXTY-FIFTH GENERAL ASSEMBLY AND BECOMES LAW, THREE MILLION DOLLARS TO THE OLDER COLORADANS CASH FUND.

(IV) SEVEN HUNDRED FIFTY THOUSAND DOLLARS TO THE SUPPLEMENTAL OLD AGE PENSION HEALTH AND MEDICAL CARE FUND.

(b) NOTWITHSTANDING THE PROVISIONS OF SUBPARAGRAPHS (I) AND (II) OF PARAGRAPH (a) OF THIS SUBSECTION (3), THE AMOUNT OF THE NET REVENUE

ALLOCATED AND CREDITED TO THE SALES AND USE TAX HOLDING FUND SHALL BE INCREASED AND THE AMOUNT ALLOCATED AND CREDITED TO THE GENERAL FUND SHALL BE DECREASED IN ACCORDANCE WITH SECTION 24-75-216, C.R.S., IN ORDER TO OFFSET LOWER MOTOR VEHICLE REGISTRATION FEES PURSUANT TO THE APPLICATION OF THE FEE REDUCTIONS ENACTED BY HOUSE BILL 00-1227, ENACTED AT THE SECOND REGULAR SESSION OF THE SIXTY-SECOND GENERAL ASSEMBLY.

(4) (a) EXCEPT AS OTHERWISE PROVIDED IN SUB-SUBPARAGRAPH (B) OF SUBPARAGRAPH (VI) OF THIS PARAGRAPH (a), ALL MONEYS IN THE SALES AND USE TAX HOLDING FUND SHALL BE TRANSFERRED TO THE HIGHWAY USERS TAX FUND, AS A PORTION OF THE SALES AND USE TAXES ATTRIBUTABLE TO SALES OR USE OF VEHICLES AND RELATED ITEMS, AS FOLLOWS:

(I) IF THE REVENUE ESTIMATE PREPARED BY THE STAFF OF THE LEGISLATIVE COUNCIL IN SEPTEMBER OF STATE FISCAL YEAR 2006-07 INDICATES THAT THE AMOUNT OF TOTAL GENERAL FUND REVENUES FOR THE STATE FISCAL YEAR WILL BE SUFFICIENT TO MAINTAIN THE FOUR PERCENT RESERVE REQUIRED BY SECTION 24-75-201.1 (1) (d) (III), C.R.S., ON OCTOBER 15, 2006, THE STATE TREASURER SHALL TRANSFER FROM THE SALES AND USE TAX HOLDING FUND TO THE HIGHWAY USERS TAX FUND AN AMOUNT EQUAL TO THE LESSER OF:

(A) TWENTY-FIVE PERCENT OF THE AMOUNT ESTIMATED IN THE SEPTEMBER REVENUE ESTIMATE TO BE ACCRUED AND TRANSFERRED TO THE HIGHWAY USERS TAX FUND PURSUANT TO THIS SECTION FOR THE ENTIRE FISCAL YEAR; OR

(B) THE BALANCE OF THE SALES AND USE TAX HOLDING FUND.

(II) IF THE REVENUE ESTIMATE PREPARED BY THE STAFF OF THE LEGISLATIVE COUNCIL IN DECEMBER OF STATE FISCAL YEAR 2006-07 INDICATES THAT THE AMOUNT OF TOTAL GENERAL FUND REVENUES FOR THE STATE FISCAL YEAR WILL BE SUFFICIENT TO MAINTAIN THE FOUR PERCENT RESERVE REQUIRED BY SECTION 24-75-201.1 (1) (d) (III), C.R.S., ON FEBRUARY 1 OF THE FISCAL YEAR THE STATE TREASURER SHALL TRANSFER FROM THE SALES AND USE TAX HOLDING FUND TO THE HIGHWAY USERS TAX FUND AN AMOUNT EQUAL TO THE LESSER OF:

(A) THE AMOUNT NEEDED TO ENSURE THAT THE CUMULATIVE AMOUNT TRANSFERRED FROM THE SALES AND USE TAX HOLDING FUND TO THE HIGHWAY USERS TAX FUND THROUGH FEBRUARY 1, 2007, EQUALS FIFTY PERCENT OF THE AMOUNT ESTIMATED IN THE DECEMBER REVENUE ESTIMATE TO BE ACCRUED AND TRANSFERRED TO THE HIGHWAY USERS TAX FUND PURSUANT TO THIS SECTION FOR THE ENTIRE FISCAL YEAR; OR

(B) THE BALANCE OF THE SALES AND USE TAX HOLDING FUND.

(III) IF THE REVENUE ESTIMATE PREPARED BY THE STAFF OF THE LEGISLATIVE COUNCIL IN MARCH OF STATE FISCAL YEAR 2006-07 INDICATES THAT THE AMOUNT OF TOTAL GENERAL FUND REVENUES FOR THE STATE FISCAL YEAR WILL BE SUFFICIENT TO MAINTAIN THE FOUR PERCENT RESERVE REQUIRED BY SECTION 24-75-201.1 (1) (d) (III), C.R.S., ON APRIL 15, 2007 THE STATE TREASURER SHALL TRANSFER FROM THE SALES AND USE TAX HOLDING FUND TO THE HIGHWAY USERS TAX FUND THE LESSER OF:

(A) THE AMOUNT NEEDED TO ENSURE THAT THE CUMULATIVE AMOUNT TRANSFERRED FROM THE SALES AND USE TAX HOLDING FUND TO THE HIGHWAY USERS TAX FUND THROUGH APRIL 15 EQUALS SEVENTY-FIVE PERCENT OF THE AMOUNT ESTIMATED IN THE MARCH REVENUE ESTIMATE TO BE ACCRUED AND TRANSFERRED TO THE HIGHWAY USERS TAX FUND PURSUANT TO THIS SECTION FOR THE ENTIRE FISCAL YEAR; OR

(B) THE BALANCE OF THE SALES AND USE TAX HOLDING FUND.

(IV) IF THE REVENUE ESTIMATE PREPARED BY THE STAFF OF THE LEGISLATIVE COUNCIL IN DECEMBER OF STATE FISCAL YEAR 2007-08 OR IN DECEMBER OF ANY SUCCEEDING STATE FISCAL YEAR INDICATES THAT THE AMOUNT OF TOTAL GENERAL FUND REVENUES FOR THE STATE FISCAL YEAR WILL BE SUFFICIENT TO MAINTAIN THE FOUR PERCENT RESERVE REQUIRED BY SECTION 24-75-201.1 (1) (d) (III), C.R.S., ON FEBRUARY 1 OF THE FISCAL YEAR THE STATE TREASURER SHALL TRANSFER FROM THE SALES AND USE TAX HOLDING FUND TO THE HIGHWAY USERS TAX FUND AN AMOUNT EQUAL TO THE LESSER OF:

(A) FIFTY PERCENT OF THE AMOUNT ESTIMATED IN THE DECEMBER REVENUE ESTIMATE TO BE ACCRUED AND TRANSFERRED TO THE HIGHWAY USERS TAX FUND PURSUANT TO THIS SECTION FOR THE ENTIRE FISCAL YEAR; OR

(B) THE BALANCE OF THE SALES AND USE TAX HOLDING FUND.

(V) IF THE REVENUE ESTIMATE PREPARED BY THE STAFF OF THE LEGISLATIVE COUNCIL IN MARCH OF STATE FISCAL YEAR 2007-08 OR IN MARCH OF ANY SUCCEEDING STATE FISCAL YEAR INDICATES THAT THE AMOUNT OF TOTAL GENERAL FUND REVENUES FOR THE STATE FISCAL YEAR WILL BE SUFFICIENT TO MAINTAIN THE FOUR PERCENT RESERVE REQUIRED BY SECTION 24-75-201.1 (1) (d) (III), C.R.S., ON APRIL 15 OF THE FISCAL YEAR THE STATE TREASURER SHALL TRANSFER FROM THE SALES AND USE TAX HOLDING FUND TO THE HIGHWAY USERS TAX FUND THE LESSER OF:

(A) THE AMOUNT NEEDED TO ENSURE THAT THE CUMULATIVE AMOUNT TRANSFERRED FROM THE SALES AND USE TAX HOLDING FUND TO THE HIGHWAY USERS TAX FUND THROUGH APRIL 15 EQUALS SEVENTY-FIVE PERCENT OF THE AMOUNT ESTIMATED IN THE MARCH REVENUE ESTIMATE TO BE ACCRUED AND TRANSFERRED TO THE HIGHWAY USERS TAX FUND PURSUANT TO THIS SECTION FOR THE ENTIRE FISCAL YEAR; OR

(B) THE BALANCE OF THE SALES AND USE TAX HOLDING FUND.

(VI) (A) EFFECTIVE JUNE 30 OF STATE FISCAL YEAR 2006-07, AND EFFECTIVE JUNE 30 OF EACH STATE FISCAL YEAR THEREAFTER, THE STATE CONTROLLER SHALL ACCRUE ALL MONEYS IN THE SALES AND USE TAX HOLDING FUND AS OF THAT DATE TO THE HIGHWAY USERS TAX FUND.

(B) NOTWITHSTANDING THE PROVISIONS OF SUB-SUBPARAGRAPH (A) OF THIS SUBPARAGRAPH (VI), THE STATE CONTROLLER SHALL REDUCE THE AMOUNT ACCRUED TO THE HIGHWAY USERS TAX FUND PURSUANT TO SAID SUB-SUBPARAGRAPH AND ACCRUE MONEYS IN THE SALES AND USE TAX HOLDING

FUND TO THE GENERAL FUND TO THE EXTENT NECESSARY TO ENSURE THAT THE AMOUNT OF GENERAL FUND REVENUES FOR THE STATE FISCAL YEAR IS SUFFICIENT TO MAINTAIN THE FOUR PERCENT RESERVE REQUIRED BY SECTION 24-75-201.1 (1) (d) (III), C.R.S.

(C) THE STATE TREASURER SHALL TRANSFER, OUT OF THE AMOUNTS ACCRUED BY THE STATE CONTROLLER PURSUANT TO SUB-SUBPARAGRAPHS (A) AND (B) OF THIS SUBPARAGRAPH (VI), ON SEPTEMBER 20, 2007, AND ON SEPTEMBER 20 OF EACH SUCCEEDING FISCAL YEAR, THE AMOUNTS NEEDED TO ENSURE THAT THE CUMULATIVE AMOUNTS REQUIRED TO BE ACCRUED AND TRANSFERRED FROM THE SALES AND USE TAX HOLDING FUND TO THE HIGHWAY USERS TAX FUND AND, IF APPLICABLE TO THE GENERAL FUND, EQUAL NINETY PERCENT OF THE AGGREGATE AMOUNTS REQUIRED TO BE ACCRUED AND TRANSFERRED TO THE FUNDS PURSUANT TO THIS SECTION FOR THE ENTIRE PRECEDING FISCAL YEAR. THE STATE TREASURER SHALL TRANSFER THE REMAINDER OF THE AMOUNTS ACCRUED PURSUANT TO SAID SUB-SUBPARAGRAPHS ON THE DATE ON WHICH THE STATE CONTROLLER DISTRIBUTES THE COMPREHENSIVE ANNUAL FINANCIAL REPORT OF THE STATE.

(b) IF A CHANGE IN TAX POLICY RESULTING IN A SIGNIFICANT REDUCTION OF GENERAL FUND REVENUES IS IMPLEMENTED, THE GENERAL ASSEMBLY SHALL:

(I) EXAMINE THE EXCEPTION SET FORTH IN SUB-SUBPARAGRAPH (B) OF SUBPARAGRAPH (VI) OF PARAGRAPH (a) OF THIS SUBSECTION (4) TO THE GENERAL REQUIREMENT SET FORTH IN PARAGRAPH (a) OF THIS SUBSECTION (4) THAT ALL MONEYS IN THE SALES AND USE TAX HOLDING FUND BE ACCRUED AND TRANSFERRED TO THE HIGHWAY USERS TAX FUND AND DETERMINE WHETHER THE EXCEPTION SHOULD BE MODIFIED IN LIGHT OF THE CHANGE; AND

(II) EXAMINE THE AMOUNT OF SALES AND USE TAXES CREDITED TO THE SALES AND USE TAX HOLDING FUND PURSUANT TO SUBPARAGRAPH (I) OF PARAGRAPH (a) OF SUBSECTION (3) OF THIS SECTION AND PARAGRAPH (b) OF SUBSECTION (3) OF THIS SECTION AND DETERMINE WHETHER THAT AMOUNT SHOULD BE MODIFIED IN LIGHT OF THE CHANGE.

(5) IN ADDITION TO THE TRANSFERS REQUIRED BY SUBSECTION (4) OF THIS SECTION, THE GENERAL FUND SURPLUS DESIGNATED IN ACCORDANCE WITH SECTION 24-75-201 (1), C.R.S., SHALL BE ALLOCATED AND CREDITED TO THE HIGHWAY USERS TAX FUND AND THE CAPITAL CONSTRUCTION FUND CREATED IN SECTION 24-75-302, C.R.S., IN THE MANNER SPECIFIED IN SECTION 24-75-218, C.R.S.

SECTION 2. 24-75-201.1 (4) (c), Colorado Revised Statutes, is amended to read:

24-75-201.1. Restriction on state appropriations - legislative declaration - definitions. (4) (c) Notwithstanding the provisions of paragraph (b) of this subsection (4), in fiscal year 2000-01 and in any fiscal year 2002-03 through 2010-11, no appropriation shall be made in ~~such~~ THE fiscal year if general fund revenues for the applicable fiscal year do not exceed general fund obligations and the moneys required to be ~~allocated~~ ACCRUED to the highway users tax fund pursuant to ~~section 39-26-123 (2)~~ SECTION 39-26-123 (4) (a), C.R.S., for the applicable fiscal year by more than eighty million dollars as determined by the

general assembly as of the time any conference committee report is adopted on the general appropriation bill enacted for the applicable fiscal year. The provisions of this paragraph (c) shall not apply to fiscal year 2001-02.

SECTION 3. 24-75-201.3 (2), Colorado Revised Statutes, is amended to read:

24-75-201.3. Procedures relating to revenue estimates. (2) No later than June 20 prior to the beginning of each fiscal year, and no later than September 20, December 20, and March 20 within each fiscal year, the governor, with the assistance of the controller, the office of state planning and budgeting, and the governor's revenue-estimating advisory group, shall make an estimate of general fund revenues for such fiscal year. THE ESTIMATE SHALL INCLUDE AS GENERAL FUND REVENUES ANY AMOUNT OF STATE SALES AND USE TAX NET REVENUE ALLOCATED AND CREDITED TO THE SALES AND USE TAX HOLDING FUND PURSUANT TO SECTION 39-26-123 (3) (a) (I), C.R.S., THAT IS EXPECTED AT THE TIME OF THE ESTIMATE TO BE ACCRUED TO THE GENERAL FUND EFFECTIVE JUNE 30 OF THE FISCAL YEAR BY THE STATE CONTROLLER AND SUBSEQUENTLY TRANSFERRED TO THE GENERAL FUND BY THE STATE TREASURER PURSUANT TO SECTION 39-26-123 (4) (a), C.R.S. Copies of each such revenue estimate shall be promptly transmitted to the general assembly. Such revenue estimates shall be used in the implementation of section 24-75-201.5 but shall not be binding on the general assembly in determining the amount of general funds available for appropriation for the next ensuing fiscal year pursuant to subsection (1) of this section.

SECTION 4. 24-75-216 (1) (b), Colorado Revised Statutes, is amended to read:

24-75-216. Transfers to sales and use tax holding fund. (1) (b) For each month, the state controller shall adjust the allocation of moneys between the ~~highway users~~ SALES AND USE tax HOLDING fund and the general fund required by ~~section 39-26-123 (2) (a) (I) (A)~~ SECTION 39-26-123 (3) (a), C.R.S., so that the allocations to the ~~highway users~~ SALES AND USE tax HOLDING fund are increased, and the allocations to the general fund correspondingly decreased, in an amount equal to the reduction in receipts from vehicle registration fees as reported by the executive director of the department of revenue pursuant to section 42-3-304 (23), C.R.S., during the immediately preceding month. As soon as possible after receiving the report of the amount of registration fees not collected due to ~~said~~ THE fee reductions, the state controller shall adjust the allocation for the previous month to reflect ~~such~~ THAT amount. ~~Such~~ THE adjustment shall be based upon the written reports from the executive director of the department of revenue submitted pursuant to section 42-3-304 (23), C.R.S.

SECTION 5. 26-11-205.5 (5), Colorado Revised Statutes, is amended to read:

26-11-205.5. Older Coloradans program - distribution formula. (5) There is hereby created the older Coloradans cash fund, referred to in this subsection (5) as the "fund". The fund shall consist of moneys ~~transferred~~ ALLOCATED AND CREDITED to the fund from sales and use taxes pursuant to the provisions of ~~section 39-26-123 (2) (a) (I) (A.6) and (4)~~ SECTION 39-26-123 (3) (a) (III), C.R.S., and any moneys appropriated to the fund by the general assembly. In addition, the state treasurer may credit to the fund any public or private gifts, grants, or donations received by the state department for implementation of the program. The fund shall

be subject to annual appropriation by the general assembly to the state department. Notwithstanding the provisions of section 24-36-114, C.R.S., all interest derived from the deposit and investment of moneys in the fund shall be credited to the fund. Any amount remaining in the fund at the end of any fiscal year shall remain in the fund and not be transferred or credited to the general fund or any other fund.

SECTION 6. 43-4-205 (6.5) (a), Colorado Revised Statutes, is amended to read:

43-4-205. Allocation of fund. (6.5) (a) Except as provided in paragraph (d) of this subsection (6.5), the revenues ~~credited~~ ACCRUED TO AND TRANSFERRED to the highway users tax fund pursuant to ~~section 39-26-123 (2)~~ SECTION 39-26-123 (4) (a), C.R.S., or appropriated to the highway users tax fund pursuant to House Bill 02-1389, enacted during the second regular session of the sixty-third general assembly, shall be paid to the state highway fund for allocation to the department of transportation and shall be expended as provided in section 43-4-206 (2).

SECTION 7. The introductory portion to 43-4-206 (2) (a), Colorado Revised Statutes, is amended to read:

43-4-206. State allocation. (2) (a) Notwithstanding the provisions of subsection (1) of this section, the revenues ~~credited~~ ACCRUED TO AND TRANSFERRED to the highway users tax fund pursuant to ~~section 39-26-123 (2)~~ SECTION 39-26-123 (4) (a), C.R.S., appropriated to the highway users tax fund pursuant to House Bill 02-1389, enacted at the second regular session of the sixty-third general assembly, and credited to the state highway fund pursuant to section 43-4-205 (6.5) shall be expended by the department of transportation for the implementation of the strategic transportation project investment program in the following manner:

SECTION 8. Effective date. This act shall take effect July 2, 2006.

SECTION 9. 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: June 2, 2006