

ORDINANCE NO. 1326

AN ORDINANCE AMENDING PORTIONS OF THE FORT MORGAN MUNICIPAL CODE CONCERNING A ONE PERCENT SALES AND USE TAX RATE INCREASE APPROVED BY CITY VOTERS AT THE NOVEMBER 2025 ELECTION

WHEREAS, the City of Fort Morgan maintains a Revenue and Finance code for the orderly collection of taxes; and,

WHEREAS, the City of Fort Morgan submitted a ballot question to the City of Fort Morgan voters in November 2025 concerning increasing the sales and use tax rates with sunset by an additional one percent (1%) to be used for designing, acquiring, constructing, improving, and equipping an aquatics facility.

WHEREAS, the voters of the City of Fort Morgan approved the ballot measure; and,

WHEREAS, the Fort Morgan Municipal code requires updating as a result of the November 2025 election to reflect a total sales and use tax of five percent (5%) as well as updates to the code to provide additional clarity; and,

WHEREAS, the changes contemplated herein will not become effective until January 1, 2026, commensurate with the effective date approved in the election.

WHEREAS such sales tax increase shall continue through December 31, 2046, or such earlier date that the council passes an ordinance to reduce the rate, at which time such additional sales and use tax shall be reduced by 0.25%

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF FORT MORGAN,

Section 1: The Fort Morgan Municipal Code Chapter 4, Article 2 concerning Sales Tax is hereby amended as reflected:

ARTICLE 2 - Sales Tax

Sec. 4-2-40. - Schedule of sales tax.

(a) There is hereby imposed a tax equal to 5 percent (5%) of the gross receipts on all sales of tangible personal property at retail and the furnishing of services which are taxable pursuant to Article 26, Title 39, C.R.S., 1973. The imposition of the tax on individual taxable sales of commodities and services shall be in accordance with schedules set forth in the rules and regulations promulgated by the Department of Revenue of Colorado or by separate ordinance of the City.

(b) From the revenues to the City derived by means of such sales tax, a sum equivalent to one fifth (1/5) thereof, shall be appropriated at the time of receipt to pay and establish a fund to pay the capital cost in designing, acquiring constructing, improving, and equipping an aquatics facility and for the operations and maintenance of the same and other governmental purposes. The sales tax revenues appropriated under the provisions of this Subsection (b) may be combined in a single common fund with the use tax or excise revenues appropriated for identical purposes pursuant to Section 4-3-30 of this Chapter.

Section 2: The Fort Morgan Municipal Code Chapter 4, Article 3 concerning Use Tax is hereby amended as follows:

ARTICLE 3 - Use Tax

Sec. 4-3-30. - Schedule of use tax.

(a) There is hereby levied and there shall be collected from every person in this City a tax or excise for the privilege of storing, using or consuming in this City any construction and building materials and motor and other vehicles on which registration is required, purchased at retail, equal to five percent (5%) of the purchase price of such property.

(b) On storage or acquisition charges or cost in excess of one dollar (\$1.00), the tax shall be five cents (\$0.05) for each full dollar of storage or acquisition charges.

(c) From the revenues to the City derived by means of such use tax or excise, a sum equivalent one fifth (1/5) thereof shall be appropriated at the time of receipt to pay and establish a fund to pay the capital cost of the designing, acquiring constructing, improving, and equipping an aquatics facility and for the operations and maintenance of the aquatics facility . The use tax or excise revenues appropriated under the provisions of this Subsection (c) may be combined in a single common fund with the sales tax revenues appropriated for identical purposes pursuant to Section 4-3-30 of this Chapter.

INTRODUCED, READ, AND ADOPTED ON FIRST READING AND ORDERED PUBLISHED
ON THE 2ND DAY OF DECEMBER, 2025.



THE CITY COUNCIL OF THE CITY OF FORT
MORGAN, COLORADO


Kevin Lindell, Mayor

ATTEST:

Jill Curtis, City Clerk

PASSED, APPROVED, AND ADOPTED ON THE SECOND AND FINAL READING AND ORDERED PUBLISHED THIS 16th DAY OF DECEMBER, 2025.



THE CITY COUNCIL OF THE CITY OF
FORT MORGAN, COLORADO


Kevin Lindell, Mayor

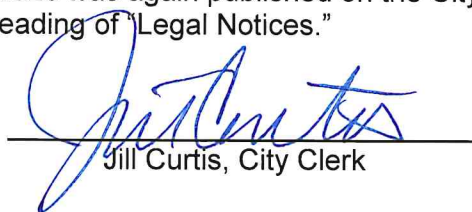
ATTEST:

Jill Curtis, City Clerk

STATE OF COLORADO)
COUNTY OF MORGAN)ss.
CITY OF FORT MORGAN)

CERTIFICATE

I, Jill Curtis, the duly appointed, qualified Clerk of the City of Fort Morgan, Colorado, do hereby certify that the foregoing **Ordinance No. 1326** was, as a proposed Ordinance, duly and legally presented to the City Council of the City of Fort Morgan, Colorado, on the 2nd day of December, 2025. Said ordinance, as proposed, was duly read at length at said meeting, and thereafter the same was, on the 3rd day of December, 2025, published on the City of Fort Morgan website (www.cityoffortmorgan) under the heading of "Legal Notices." Said proposed ordinance was again taken up and read a second time, duly and legally, passed, approved and adopted at a regular meeting of the City Council held on the 16th day of December 2025. Within five (5) days after its final passage, said **Ordinance No. 1326** was again published on the City of Fort Morgan website (www.cityoffortmorgan) under the heading of "Legal Notices."

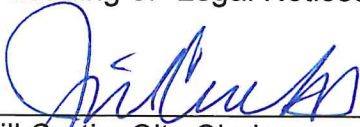

Jill Curtis, City Clerk



Jill Curtis, City Clerk

STATE OF COLORADO)
COUNTY OF MORGAN)ss. **CERTIFICATE**
CITY OF FORT MORGAN)

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Jill Curtis, City Clerk