

**De-Bruced Counties
Colorado Counties, Inc.**

December 2018

Counties that Passed "Broad" Spending Limit Waiver Questions Exempting <u>All</u> Revenues from TABOR	Waived 5.5% Limit (YES/NO)	Time Limit (YES/NO)
Adams <i>2002 - "...collect, retain and spend all revenues and other funds received from any source..."</i>	YES	NO
Alamosa <i>1997 - "...collect, retain and expend all revenues and other funds collected from any source..."</i>	YES	NO
Archuleta <i>See 'Narrow' worksheet. A series of questions over many years lead to the 'broad' debrucing of Archuleta</i>	YES	NO
Baca <i>1995 - "...collect, retain and expend all revenues and other funds collected from any source..."</i>	NO	NO
Bent <i>1993 - "...collect, retain and expend all revenues and other funds..."</i>	NO	NO
Boulder <i>2005 - "Collect, retain and expend all revenues and other funds collected in 2005 and each subsequent year"</i>	NO	NO
Chaffee <i>1993 - "...retain revenue from sources not excluded from fiscal year spending..."</i>	NO	NO
Cheyenne <i>1996 - "...collect, retain and expend the full amount of revenues, including grants and any other revenues received..."</i>	NO	NO
Clear Creek <i>1999 - "...accept, retain, and spend...the full proceeds and revenues received from any sources..."</i> <i>(Note: In 1994, Clear Creek successfully passed a question that debruced the county's sales tax, lodging tax, non-federal grants and other state revenues.)</i>	YES	NO
Conejos <i>1996 - "...collect, retain and expend the full proceeds of the county taxes, grants, fees and other revenues..."</i>	NO	NO
Costilla <i>1997 - "...collect, retain and expend the full proceeds of the county taxes, grants, fees and other revenues, and other funds collected..."</i>	NO	NO
Crowley <i>1994 - "...collect, retain and expend all revenues and other funds collected..."</i>	NO	NO
Custer <i>1997 - "...collect, retain and spend all revenues and other funds collected..."</i>	YES	NO
Denver <i>2012 - "...shall the City and County of Denver be authorized to collect, retain and spend all tax revenue derived from the city's existing gross tax rates to the extent those revenues exceed the constitutional limitation on tax revenue, also known as TABOR, beginning in 2013, provided that in no event shall the city increase the maximum lawful property tax rate without prior voter approval..."</i>	NO	NO
Dolores <i>2000 - "...collect, retain and expend the full amount of revenues including grants and any other revenues..."</i>	YES	NO
Douglas <i>1997 - "...collect, retain and spend all revenues and other funds received from any source..."</i>	YES	NO
Eagle <i>1995 - "...collect, retain and expend all revenues and other funds collected..."</i>	NO	NO

Fremont 2014 - "...to retain and spend all revenues received by the county from the imposition of the current property tax mill levy of 12.294 and the 2.5% sales and use tax for county governmental operations..."	YES	NO
Garfield 1994 - "...receive, retain and expend all sales and use tax, property tax, fees and non-federal grants and all other revenues..."	NO	NO
Grand 1996 - "...collect, retain and expend all revenues and other funds collected from any source..."	YES	NO
Gunnison 1996 - "...keep and spend...any excess revenues from grants, fees, interest, sales tax, and all other revenue sources..." 2000 - "...collect, keep and expend all revenues it receives from its property tax levy in 2001 and each year thereafter..."	NO NO	NO NO
Hinsdale 1994 - "...to increase its revenue and expenditure limitations...to receive and expend state grants; and to receive and expend all sales tax, use tax, property tax and fees..." 2006 - "...revenues be retained...for operating expenses...collect, retain, budget and spend the increased revenues..."	NO YES	NO NO
Huerfano 2007 - "...collect and spend or reserve all revenues of the county from existing property and sales taxes, non-federal grants and other revenue sources in the year 2007 and thereafter for the purpose of funding capital projects, road and bridge maintenance, public safety, human services and other county services..."	YES	NO
Jackson 1999 - "...collect, retain and to expend the full revenues which are authorized under law or which may lawfully be received by Jackson County from any source..."	YES	NO
Kiowa 1997 - "...collect, retain and expend the full amount of revenues, including grants and any other revenues received..."	NO	NO
Kit Carson 1997 - "...collect, retain and expend the full amount of revenues, including grants and any other revenues received..."	NO	NO
La Plata 2002 - "...collect and spend or reserve all revenues of the county from existing property and sales taxes, non-federal grants and other revenue sources..."	YES	NO
Lake 2011 - "... collect, retain and expend all revenues and other funds from any source..."	YES	NO
Larimer 1999 - "...collect and keep and expend all county revenues, including interest..."	YES	NO
Las Animas 2017 - "...receive, retain and spend in the year 2018 and each subsequent year, all revenues..."	YES	NO
Lincoln 1995 - "...retain, appropriate, and utilize...the full proceeds and revenues received from every source whatsoever..."	NO	NO
Logan 1997 - "...retain, appropriate, and utilize...the full proceeds and revenues received from every source whatsoever..."	NO	NO
Mineral 1995 - "...retain revenue from all sources not excluded from fiscal year spending..."	NO	NO
Moffat 1996 - "...collect, retain and expend all revenues and other funds..."	NO	NO
Montezuma 2002 - "...collect and spend or reserve all revenues and funds..."	YES	NO

Morgan <i>1996 - "...collect and receive, retain and expend all revenue and other funds from any source..."</i>	NO	NO
Otero <i>1995 - "...collect, retain and expend all revenues and other funds collected..."</i>	NO	NO
Ouray <i>1997 - "...retain, expend and benefit from all non-property tax revenues..."</i> <i>2002 - "...collect, retain and expend all revenues and other funds collected from Ouray County property tax mill levy..."</i>	YES	NO
Phillips <i>1995 - "...retain, appropriate and utilize...the full proceeds and revenues received from every source whatever..."</i>	NO	NO
Pitkin <i>1994 - "...collect, retain and spend its full revenues from all sources (including grants)..."</i>	NO	NO
Prowers <i>1994 - "...retain, appropriate, and utilize, by retention for reserve, carry-over fund balance or expenditure the full proceeds and revenues received from every source whatever..."</i>	NO	NO
Rio Blanco <i>1996 - "...collect, retain and spend all revenues and other funds..."</i>	YES	NO
Rio Grande <i>1999 - "...retain and expend all revenues collected..."</i>	YES	NO
Saguache <i>1996 - "...collect and expend the full revenues generated...from its existing tax rates, to receive and expend state grants and fund from other sources, and to receive and expend all sales and property tax revenues..."</i>	YES	NO
San Juan <i>1995 - "...collect, retain and expend...the full amount of all revenues from sales and property taxes, fees and all other sources, including grants..."</i>	YES	NO
San Miguel <i>1994 - "...be authorized to increase its revenue and expenditure limitations...from all revenues generated from the county's property tax mill levy, sales and use taxes, as well as all other lawful sources of county revenue..."</i> <i>2005 - "Beginning in 2006, any and all revenues generated from the County's property tax mill levy, sales and use tax as well as all other lawful sources of county revenue to be expended for all lawfully authorized county purposes"</i>	YES NO	NO NO
Sedgwick <i>1996 - "...retain, appropriate and utilize...the full proceeds and revenues received from every source whatsoever..."</i>	YES	NO
Summit <i>1998 - "...collect, retain and expend...all revenues and other funds from any source..."</i>	NO	NO
Teller <i>1997 - "...collect, retain and expend all revenues, gaming revenues and other funds..."</i>	YES	NO
Washington <i>1996 - "...collect, retain and expend the full amount of the revenue generated...by interest on invested funds, by its existing sales and use tax rates, by severance tax, by non-federal grants...and funds from all sources..."</i>	YES	NO
Yuma <i>2004 - "...collect, retain and spend all revenues and other funds collected from any sources, effective for taxes that are due January 1, 2005 and continuing thereafter..."</i>	YES	NO
TOTAL Counties = 51		

