

SUBJECT: ORDINANCE NO. 1797, SERIES 2020 – AN ORDINANCE IMPOSING A DISPOSABLE BAG TAX OF TWENTY-FIVE CENTS PER BAG BEGINNING JANUARY 1, 2022 AND PROVIDING FOR THE SUBMISSION OF THE ORDINANCE TO A VOTE OF THE REGISTERED ELECTORS AT THE REGULAR ELECTION TO BE HELD NOVEMBER 3, 2020 – 2nd READING, PUBLIC HEARING (advertised *Daily Camera* 7/19/20)

**WITH PROPOSED SECOND READING AMENDMENTS:
AN ORDINANCE IMPOSING A DISPOSABLE BAG TAX OF
TWENTY-FIVE TEN CENTS PER BAG BEGINNING JANUARY 1,
2022 AND PROVIDING FOR THE SUBMISSION OF THE
ORDINANCE TO A VOTE OF THE REGISTERED ELECTORS AT
THE REGULAR ELECTION TO BE HELD NOVEMBER 3, 2020
TO AUTHORIZE IMPOSITION OF THE TAX IN AN AMOUNT NOT
TO EXCEED TWENTY-FIVE CENTS PER BAG**

DATE: JULY 28, 2020

**PRESENTED BY: EMILY HOGAN, ASSISTANT CITY MANAGER FOR
COMMUNICATIONS AND SPECIAL PROJECTS
MEGAN DAVIS, DEPUTY CITY MANAGER**

SUMMARY:

On June 16, 2020, City Council discussed several policy issues that were identified during the 2020 work planning process, and which would require voter consideration or further City Council action. For one of the issues, Council requested that staff bring draft ballot language for a single use bag tax.

This communication outlines additional information and draft ballot language for Council consideration. Ballot language must be adopted upon second reading at the July 28th Council meeting to meet the election deadline.

For any revenue generating ballot issues, staff has worked with the City Attorney and Bond Counsel on the ordinance and TABOR Notice. Measures that are adopted by Council will be placed on the ballot for voter consideration in the November 2020 election.

BACKGROUND:

During the previous discussion on ballot measures, Council directed staff to draft ballot language for a disposable bag tax. The estimated total of single-use bags distributed in Louisville is approximately 4.5 million bags or 25 tons per year. Per Council direction, the tax should be structured as follows:

- Applies to all retailers
- Includes a similar definition of single use bags and exemptions as the City of Boulder
- Restricts tax revenue to the program outreach and administration and other sustainability initiatives. The draft ordinance provides for earmarking of revenues, but also includes the authority to spend revenues on “other general purposes of the City.”
- A tax of \$0.25 per bag with \$0.10 retained by the retailer as a vendor fee and \$0.15 remitted to the City
- Start collecting January 1, 2022

Council also asked staff to provide additional information on the following:

- **Bagging requirements for marijuana products** – per Colorado marijuana rules, marijuana flowers, trim or seeds must be placed in a child-resistant exit package before the consumer exits the store. For products like edibles, the manufacturer must place the products in a child-resistant container before the products are transferred to the store. When a product is sold to a customer, the use of an exit package is optional. An exit package is defined as an opaque bag or other similar opaque covering provided at the point of sale in which the regulated product is placed. While a customer could bring a reusable, opaque bag, it would likely not be child-resistant and therefore not in compliance.
- **Potential to change scope of tax (i.e. all retailers, grocery/other retail only) over time** – see draft ballot language.
Ability to delay collection start date due to public health/safety reasons - Bond Counsel does not recommend a flexible start date for collection of the tax to be in compliance with TABOR. The City Council should pick a start date because TABOR requires the tax increase numbers for the first full fiscal year. The City does not need to impose the entire \$0.25 tax, however, and can be flexible on the amount.

Estimated Benefits/Costs:

Revenue for a tax is based on the rate of behavior change after a tax is implemented. Below is the scenario if the City were to adopt a bag tax of **\$0.25 per bag for all retailers in Louisville.**

Section 3.20.020(51) of the City’s Sales/Use Tax Code defines retailer as “any person selling, leasing, renting, or granting a license to use tangible personal property or services at retail. Retailer shall include but is not limited to, any: (1) auctioneer; (2) salesperson, representative, peddler or canvasser, who makes sales as a direct or indirect agent of, or obtains such property or services sold from a dealer, distributor, supervisor or employer; (3) charitable organization or governmental entity which makes

sales of tangible personal property to the public, notwithstanding the fact that the merchandise sold may have been acquired by gift or donation or that the proceeds are to be used for charitable or governmental purposes; (4) retailer-contractor, when acting in the capacity of a seller of building supplies, construction materials, and other tangible personal property.”

Rate of Behavior Change	65%	75%	85%
Benefits			
Reduction in waste	2.925 million bags	3.375 million bags	3.825 million bags
Bags remaining	1.575 million bags	1.125 million bags	675,000 bags
Revenue generated	\$393,750	\$281,250	\$168,750
Maximum revenue generated*	\$2 million	\$1.4 million	\$850,000
Business/City breakdown (40%/60%)	\$157,500/\$236,250	\$112,500/\$168,750	\$67,500/\$101,250
Costs			
Marketing/training	\$60,000 (year 1 only)	\$60,000 (year 1 only)	\$60,000 (year 1 only)
Education/outreach & administration**	\$30,000 (ongoing)	\$30,000 (ongoing)	\$30,000 (ongoing)
Low income resources***	\$15,000 (ongoing)	\$15,000 (ongoing)	\$15,000 (ongoing)
Total			
Net revenue for City	Year 1: \$131,250 Year 2+: \$191,250	Year 1: \$63,750 Year 2+: \$123,750	Year 1: (\$3,750) Year 2+: \$56,250

*Maximum revenue generated was estimated in the ballot language to comply with TABOR and to ensure that the revenue collected did not exceed the City’s estimate for the first year. Based on the lowest rate of behavior change (65%), there is an estimated annual revenue of \$400,000. With the potential for future land use development and additional single use bags in Louisville, staff is using an estimate of \$2,000,000 annually.

**\$25,000 was included for part-time staff and software modifications to administer the program for the City. Staff finds that administering the tax for all retailers in Louisville would be burdensome and require additional staff time to track and follow-up on for compliance. The remaining \$5,000 is for ongoing education/outreach.

***\$15,000 was included for assistance to low-income residents. Support for low-income residents could include targeted outreach with rebates and resources and/or reusable bag program.

In summary, as the rate of behavior increases and the number of single-use bags is reduced, the program's costs increase. As the rate of behavior increases, there are fewer bags to taxed and less tax revenue as a result. While the City would be successful in reducing a greater number of disposable bags, it would also be responsible for costs beyond what is generated through tax revenue.

Peer Communities:

The City of Boulder adopted a single use bag fee in 2013, which is \$0.10 per disposable plastic or paper bag used at checkout. \$0.04 of the fee is to be retained by the retailer to cover costs of ordinance compliance and \$0.06 is to be remitted to the City. Boulder defines single-use bags as disposable plastic and paper bags and the fee does not apply to restaurants, bulk or produce bags, newspaper bags or any other kind of food packaging bags.

The fee applies to all grocery stores that operate year-round and are full-line self-service markets that sell a line of staple foodstuffs, meats, produce, dairy products or other perishable items. This does not include restaurants, temporary vendors, vendors at the Farmers' Market, or businesses where food is an incidental part of the business (less than 2% of gross sales). The fee also does not apply to anyone who participates in federal or state food assistance programs.

Grocery stores are required to display signage and record the number of disposable bags provided and the total fees charged on the customer receipt. Additionally, all paper bags distributed at affected stores must be 100% recyclable and contain at least 40% post-consumer recycled content.

Retailers remit the City's portion of the fee quarterly with a return form that is mailed to each affected business. This revenue can be used for the following:

- Administrative costs associated with developing and implementing the fee
- Providing reusable bags to the community
- Educating residents, businesses and visitors about the impacts of disposable bags
- Funding programs and infrastructure that allows the community to reduce waste associated with disposal bags
- Purchasing and installing equipment to minimize bag pollution, such as recycling containers
- Funding community cleanup events
- Mitigating the effects of disposable bags on the City's drainage system and environment

Boulder staff reported a 70% decrease in single use bags immediately following adoption of the bag fee. However, that trend leveled off quickly. Several other communities in Colorado have adopted a similar fee. The charge ranges from \$0.10 to \$0.20 (see attached).

Future Ban or Elimination of Tax:

Per the City Attorney, the City could adopt ballot language that provides that the tax would no longer be in effect if single use bags are later prohibited within the City, but this would not be necessary because if there was a ban, there would be no taxable transactions. Council also has the authority to eliminate the tax if the State lifts the local preemption and Council votes to ban single-use bags.

Alternative Language:

At first reading on July 14th, Council requested that staff prepare alternative ballot language that is more similar to the City of Boulder’s single use bag program (see attached). If adopted the tax would be structured as follows:

- Applies to grocery stores only
- Includes a similar definition of single use bags and exemptions as the City of Boulder
- Restricts tax revenue to the program outreach and administration and other sustainability initiatives. The draft ordinance provides for earmarking of revenues, but also includes the authority to spend revenues on “other general purposes of the City.”
- A tax of \$0.10 per bag with \$0.04 retained by the retailer as a vendor fee and \$0.06 remitted to the City
- Start collecting January 1, 2022

Estimated Benefits/Costs:

Below is the scenario if the City were to adopt a bag tax of **\$0.10 per bag for grocery stores in Louisville.**

Rate of Behavior Change	65%	75%	85%
Benefits			
Reduction in waste	2.925 million bags	3.375 million bags	3.825 million bags
Bags remaining	1.575 million bags	1.125 million bags	675,000 bags
Revenue generated	\$157,500	\$112,500	\$67,500
Maximum revenue generated*	\$800,000	\$600,000	\$400,000

Business/City breakdown (40%/60%)	\$63,000/\$94,500	\$45,000/\$67,500	\$27,000/\$40,500
Costs			
Marketing/training	\$60,000 (year 1 only)	\$60,000 (year 1 only)	\$60,000 (year 1 only)
Education/outreach & administration**	\$10,000 (ongoing)	\$10,000 (ongoing)	\$10,000 (ongoing)
Low income resources***	\$10,000 (ongoing)	\$10,000 (ongoing)	\$10,000 (ongoing)
Total			
Net revenue for City	Year 1: \$14,500 Year 2+: \$74,500	Year 1: \$(12,500) Year 2+: \$47,500	Year 1: (\$39,500) Year 2+: \$20,500

*Maximum revenue generated was estimated in the ballot language to comply with TABOR and to ensure that the revenue collected did not exceed the City's estimate for the first year. Based on the lowest rate of behavior change (65%), there is an estimated annual revenue of \$157,500. With the potential for future land use development and additional single use bags in Louisville, staff is using an estimate of \$800,000 annually.

**\$5,000 was included for software modifications to administer the program for the City. Staff finds that administering the tax for grocery stores only would not require a significant amount of staff time to track and follow-up on compliance and the administrative burden would be minimal. The remaining \$5,000 is for ongoing education/outreach.

***\$10,000 was included for low income resources. Low-income funding could be used for targeted outreach with rebates and resources and/or reusable bag program.

As the rate of behavior increases and the number of single-use bags is reduced, the program's cost increases. However, the revenue/program costs are lower if the tax is only adopted for grocery stores.

PUBLIC COMMENT:

Staff has attached any emails received as public comment.

RECOMMENDATION:

Staff recommends that City Council approve Ordinance No. 1797, Series 2020 on second reading with any desired changes.

FISCAL IMPACT:

Council is considering one ballot measure for the 2020 election. The ballot measure has a fiscal impact on City revenue and expenditures, those details are contained within the analysis above.

The ballot measure could likely be administered within existing City staffing and resources. A single-use bag tax for all retailers and sales tax for renewable energy would have a large administrative impact. The additional workload would include:

- Set-up costs (recoding tax accounts for new taxes, creating online forms for remitting)
- Forms/remittal processing
- Auditing
- Enforcement

The administration of these taxes would require one additional staff to administer. The cost of one additional employee at this level would be \$63,000, including benefits. The revenue generated from the tax could be utilized to fund this position.

Boulder County administers elections for the City, and there is also a cost to the City to place ballot measures on the ballot. The City has budgeted funds to support election costs associated with municipal ballot measures, and the inclusion of this measure on the ballot would be within our current budget.





PROGRAM/SUB-PROGRAM IMPACT:

The ballot measure would support several of the City’s program and subprogram areas. The Governance and Administration subprogram of governance based on thorough understanding of the community’s diverse interests executed through clear and effective policy direction. Sustainability subprogram to actively reduce environmental impacts.

ATTACHMENT(S):

1. Ordinance No. 1797, Series 2020
2. Ordinance No, 1797, Series 2020 – Alternative Language
3. City of Boulder Disposable Bag Fee Ordinance
4. Summary of Communities’ Bag Fees
5. Public Comment Emails





STRATEGIC PLAN IMPACT:

<input checked="" type="checkbox"/>	 Financial Stewardship & Asset Management	<input type="checkbox"/>	 Reliable Core Services
<input checked="" type="checkbox"/>	 Vibrant Economic Climate	<input checked="" type="checkbox"/>	 Quality Programs & Amenities

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<input checked="" type="checkbox"/>	 Engaged Community	<input type="checkbox"/>	 Healthy Workforce
<input type="checkbox"/>	 Supportive Technology	<input checked="" type="checkbox"/>	 Collaborative Regional Partner

**ORDINANCE NO. 1797
SERIES 2020**

AN ORDINANCE IMPOSING A DISPOSABLE BAG TAX OF TWENTY-FIVE CENTS PER BAG BEGINNING JANUARY 1, 2022 AND PROVIDING FOR THE SUBMISSION OF THE ORDINANCE TO A VOTE OF THE REGISTERED ELECTORS AT THE REGULAR ELECTION TO BE HELD NOVEMBER 3, 2020

WHEREAS, the City of Louisville (the “City”) is a Colorado home rule municipal corporation duly organized and existing under laws of the State of Colorado and the City of Louisville Home Rule Charter (the “City Charter”); and

WHEREAS, the members of the City Council of the City (the “City Council”) have been duly elected and qualified; and

WHEREAS, Article X, Section 20 of the Colorado Constitution, also referred to as the Taxpayer’s Bill of Rights (“TABOR”), requires voter approval for any new tax, any increase in any tax rate, the creation of any debt, and the spending of certain funds above limits established by TABOR; and

WHEREAS, pursuant to Article 12 and Section 4-8 of the City Charter, the City Council may authorize the imposition of new taxes by ordinance and upon approval of the registered electors of the City; and

WHEREAS, pursuant to Section 7-6 of the City Charter, the City Council may submit any measure to a vote of the registered electors of the City, without receipt of any petition; and

WHEREAS, the City Council has by resolution called a special election to be held on November 3, 2020 as a coordinated election pursuant to the Uniform Election Code of 1992, as amended; and

WHEREAS, TABOR requires that the City submit ballot issues, as defined in TABOR, to the City’s registered electors on specified election days before action can be taken on such ballot issues; and

WHEREAS, November 3, 2020, is one of the election dates at which TABOR ballot issues may be submitted to the registered electors of the City pursuant to TABOR; and

WHEREAS, the City’s Sustainability Action Plan identifies several strategies aimed at “achieving zero waste and managing resources responsibly and effectively,” and external strategies developed to achieve this goal include “promoting recyclable substitutes/replacements for single-use, throw-away items” such a disposable bags; and

WHEREAS, the estimated total of disposable bags distributed in the City is approximately 4.5 million bags or 25 tons per year; and

WHEREAS, the City Council finds that use of disposable bags has severe impacts on the environment on a local and global scale, including greenhouse gas emissions, litter, harm to wildlife, atmospheric acidification, water consumption, and solid waste generation; and

WHEREAS, despite recycling and voluntary solutions to control pollution from disposable bags, many disposable bags ultimately are disposed of in landfills, litter the environment, block storm drains, and endanger wildlife; and

WHEREAS, the City’s taxpayers are currently bearing the costs associated with the effects of disposable bags on the solid waste stream, drainage, litter, and wildlife; and

WHEREAS, the City Council finds that adoption of this ordinance referring to the voters at the November 3, 2020 election the TABOR ballot issue set forth herein concerning the imposition of a disposable bag tax, will protect the public health, safety, and welfare, and provide revenues necessary to implement the City’s sustainability-related initiatives and further the goals set forth in the City’s Sustainability Action Plan.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LOUISVILLE, COLORADO:

Section 1. A special municipal election will be held in the City of Louisville, County of Boulder, State of Colorado on Tuesday, November 3, 2020, between the hours of 7:00 a.m. and 7:00 p.m. (the “Election”).

Section 2. Pursuant to the applicable provisions of the laws of the State of Colorado and the City Charter, the City Council hereby submits to the registered electors of the City at the Election the ballot issue specified in Section 3 of this ordinance.

Section 3. The following ballot issue, certified in substantially the form set forth below, is hereby referred to the registered electors of the City and shall appear on the ballot of the Election:

BALLOT ISSUE NO. _____

DISPOSABLE BAG TAX

SHALL CITY OF LOUISVILLE TAXES BE INCREASED BY \$2,000,000 IN THE FIRST FULL FISCAL YEAR AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER, BY IMPOSING, EFFECTIVE JANUARY 1, 2022, A NEW TAX ON DISPOSABLE BAGS PROVIDED TO A CUSTOMER BY A RETAILER AT THE RATE OF UP TO TWENTY-FIVE CENTS (\$0.25) PER BAG, WITH THE TAX REVENUES BEING USED TO PAY FOR OR REIMBURSE THE CITY FOR DIRECT AND INDIRECT COSTS INCURRED FOR ADMINISTERING THE TAX OR EXPENDED BY THE CITY FOR OTHER SUSTAINABILITY-RELATED INITIATIVES AND PROGRAMS, AND FOR OTHER

GENERAL PURPOSES OF THE CITY; WITH THE AMOUNT OF THE TAX BEING ALLOWED TO BE INCREASED OR DECREASED WITHOUT FURTHER VOTER APPROVAL SO LONG AS THE AMOUNT OF THE TAX DOES NOT EXCEED \$0.25 PER BAG, IN ACCORDANCE WITH ANY ORDINANCES HEREAFTER APPROVED BY THE CITY COUNCIL OF THE CITY OF LOUISVILLE; AND WITH THE CITY COUNCIL BEING AUTHORIZED TO MAKE SUCH CHANGES TO THE DISPOSABLE BAG TAX PROGRAM AS MAY BE IMPLEMENTED BY ORDINANCES HEREAFTER ADOPTED BY THE CITY COUNCIL, INCLUDING CHANGING WHICH RETAILERS MUST COLLECT THE TAX, PROVIDING FOR OR REPEALING EXEMPTIONS FROM THE TAX OR TAX CREDITS, OR CHANGING THE RATE OF THE TAX, SO LONG AS THE TAX DOES NOT EXCEED TWENTY-FIVE CENTS (\$0.25) PER BAG; AND SHALL THE CITY BE AUTHORIZED TO COLLECT AND SPEND SUCH REVENUE AS A VOTER APPROVED REVENUE CHANGE UNDER ARTICLE X SECTION 20 OF THE COLORADO CONSTITUTION, AND SHALL ORDINANCE NO. 1797, SERIES 2020, WHICH IMPOSES THE TAX, BE APPROVED?

YES _____

NO _____

Section 4. If a majority of the registered electors voting at the Election vote “yes” in response to the ballot issue specified in Section 3 of this ordinance, the issue shall be deemed to have passed and the Louisville Municipal Code shall be amended as set forth in Section 5 of this ordinance.

Section 5. Title 3 of the Louisville Municipal Code is hereby amended by a new Chapter 3.34 to read as follows:

TITLE 3 – REVENUE AND FINANCE

Chapter 3.34 – Disposable Bag Tax

Sec. 3.34.010. Purpose and legislative intent.

The purpose of this Chapter is to protect the public health, safety, and welfare and implement the City’s Sustainability Action Plan, as the same may be amended time to time by the City Council. The City Council finds the disposable bag tax set forth herein is reasonable and necessary to address the environmental problems associated with disposable bags and to relieve the City’s taxpayers the costs imposed upon the City associated with the use of disposable bags. The purpose of this tax is to increase the revenue base for the City to pay or reimburse the City for direct and indirect costs incurred or expended by the City for administration of the disposable bag tax and to provide revenues for other sustainability-related initiatives of the City. Revenues from the tax shall be

deposited in the general fund and shall be available to pay for the expenses as set forth in this Chapter.

Sec. 3.34.020. Definitions.

As used in this Chapter, unless the context clearly demonstrates otherwise, words and phrases shall have the meanings as defined in Section 3.20.020 of this Code. In addition, the following words and phrases shall have the following meanings:

A. *Disposable bag* means a bag that is not a reusable bag. Disposable bag does not include:

1. Bags used by consumers inside stores to:
 - (a) Package bulk items, such as fruit, vegetables, nuts, grains, candy, or small hardware items;
 - (b) Contain or wrap frozen foods, meat, or fish;
 - (c) Contain or wrap flowers, potted plants, or other items where dampness may be a problem;
 - (d) Contain unwrapped prepared foods or bakery goods; or
 - (e) A non-handled bag used to protect a purchased item from damaging or contaminating other purchased items when placed in a recyclable paper bag or reusable bag.
2. Bags provided by pharmacists to contain prescription drugs.
3. Newspaper bags, door-hanger bags, laundry-dry cleaning bags, or bags sold in packages containing multiple bags for uses such as food storage, garbage, pet waste, or yard waste bags.

B. *Disposable bag tax* means the tax imposed by this Chapter and required to be paid by each consumer making a purchase from a retailer for each disposable bag used during the purchase.

C. *Food store* means a retail establishment or business located within the City in a permanent building, operating year round, that is a full-line, self-service market and that sells a line of staple foodstuffs, meats, produce, or dairy products or other perishable items.

D. *Recycled paper bag* means a paper bag that is one hundred percent (100%) recyclable and contains at least forty percent (40%) post-consumer recycled content.

E. *Retailer* shall have the meaning set forth in Section 3.20.020 of this Code, except that, for the purposes of this Chapter, “retailer” does not include:

1. Temporary vending establishments for fruits, vegetables, packaged meats, and dairy;
2. Vendors at farmer’s markets or other temporary events;
3. Businesses at which foodstuffs are an incidental part of the business. Food sales will be considered “incidental” if such sales comprise no more than two percent (2%) of the business’s gross sales in the City as measured by the dollar value of food sales as a percentage of the dollar value of total sales at any single location.

F. *Reusable bag* means a bag that is:

1. Designed and manufactured to withstand repeated uses over a period of time;
2. Made from a material that can be cleaned and disinfected regularly;
3. At least 2.25 mil thick if made from plastic;
4. Has a minimum lifetime of seventy-five (75) uses; and
5. Has the capability of carrying a minimum of eighteen (18) pounds.

Sec. 3.34.030. Imposition and amount of tax; vendor liable for tax; vendor’s fee.

A. In addition to any other tax imposed by law, there is levied and shall be paid and collected a disposable bag tax of twenty-five cents (\$0.25) per bag.

B. Each retailer within the City shall collect, remit, and pay the tax for each disposable bag provided to a customer.

C. Retailers shall record the number of disposable bags provided and the total amount of disposable bag taxes charged on the customer transaction receipt.

D. A Retailer shall not refund to the customer any part of the disposable bag tax, nor shall a retailer advertise or state to customers that any part of the disposable bag tax will be refunded to the customer.

E. A retailer shall not exempt any customer from any part of the disposable bag tax for any reason except as set forth in Section 3.34.120, "Exceptions."

F. A retailer may retain ten cents (\$0.10) of each disposable bag tax collected as a vendor's fee, which shall not be classified as revenue for the purpose of calculating sales tax, and which may be used for the following purposes:

1. Provide educational information about the disposable bag tax to customers;
2. Provide the signage required by Section 3.34.100;
3. Train staff in the implementation and administration of the tax;
4. Improve or alter infrastructure to allow for the implementation, collection, and administration of the tax;
5. Collect, account for, and remit the tax to the City;
6. Develop and display informational signage to inform customers about the tax, encourage the use of reusable bags, or promote the recycling of plastic bags; and
7. Improve infrastructure to increase plastic bag recycling.

Sec. 3.34.040. Taxes collected are held in trust.

All sums of money paid by a person as the disposable bag tax imposed by this Chapter are public monies that are the property of the City. The person required to collect and remit the tax shall hold such monies in trust for the sole use and benefit of the City until paying them to the City.

Sec. 3.34.050. Licensing; filing of returns; recordkeeping.

A. Every person with a duty to collect the tax imposed by this Chapter shall obtain a license as set forth in Section 3.20.402 of this Code to collect the tax,

report such taxes collected on forms prescribed by the Finance Director, and remit such taxes to the City in accordance with the required reporting period for sales taxes and file such returns as provided in Section 3.20.406 of this Code. Any due date, payment date, or deadline for paying tax due, providing information, or taking other action that falls on a Saturday, Sunday, or legal holiday recognized by either the federal government or State of Colorado shall be extended to the first business day following such weekend or holiday.

B. Date of payment shall be evidenced by the postmark date if mailed or by the date the City receives confirmation that the funds have been received through ACH payment; otherwise, date of payment shall be evidenced by the date on the receipt issued by the City cashier. For good cause shown, and upon written request of the taxpayer, the Finance Director may extend the time for making returns and paying tax due. The request must be received by the Finance Director no later than two (2) days prior to the date the return is due. The Finance Director may also, upon advance written request of the taxpayer and in the Finance Director's sole discretion, authorize the filing of returns and payment of taxes at such intervals as will better accommodate the convenience of the taxpayer. The Finance Director may grant such request if it is determined, in the Finance Director's sole discretion, that the collection of the tax will not be jeopardized, that the realization of amounts owed will not be delayed, and that administrative hardship to the City will not be caused by reason of the granting of such request. Authorization for such alternate method of reporting may be revoked by the Finance Director if the taxpayer becomes delinquent or if the Finance Director otherwise determines in the Finance Director's sole discretion that such alternative method will jeopardize collection of the tax, result in delay of amounts owed, or otherwise cause administrative hardship to the City. Immediately following notice of such revocation, the taxpayer shall file returns and pay tax as otherwise required by this Chapter.

C. A taxpayer engaged in business at two or more locations within the City may file one disposable bag tax return for all such locations, when accompanied by a supplemental schedule showing the tax due for each location.

Sec. 3.34.060. Books and records to be preserved.

It is the duty of every taxpayer to keep and preserve records pertaining to the disposable bag tax imposed by this Chapter in accordance with and for the time periods set forth in Section 3.20.070 of this Code ("Duty to keep records"). If the taxpayer does not provide files in an organized format and the City's auditors must go through the taxpayer's files, folders, boxes, or other documents or records, in any form, in order to obtain records for audit, or if the taxpayer fails to provide information in a timely fashion, the City shall be entitled to charge an hourly fee for time spent organizing, gathering, or in any way assembling the taxpayer's records for audit. Such fee shall be set by the City Manager, or the Finance Director

as the Manager's designee, and shall be based on the actual labor costs incurred by the City for such time spent.

Sec. 3.34.070. Interest and penalties for failure to file tax return or pay tax.

Penalties and interest for failure of a person to collect the tax imposed by this Chapter or to make a return and remit the correct amount of tax required by this Chapter and the procedures for enforcing such penalties shall be as set forth in Section 3.20.430 of this Code ("Penalties and interest for failure to file tax return or pay tax.").

Sec. 3.34.080. Refunds.

Procedures for refunds for overpayment of taxes paid under this Chapter are as set forth in Section 3.20.420 of this Code.

Sec. 3.34.090. Assessment and enforcement of tax liability; liens; dispute resolution; hearings; appeals.

A. The procedure for assessment of taxes under this Chapter shall be as set forth in Section 3.20.425 of this Code.

B. The tax imposed by this Chapter, together with all interest and penalties pertaining thereto, is a first and prior lien on tangible personal property in which the person responsible to collect and remit the tax has an ownership interest, subject only to valid mortgages or other liens of record at the time or and prior to the recording of a notice of lien as provided in Section 3.20.460 of this Code.

C. The provisions of Sections 3.20.060 ("Statute of limitations"), 3.20.400 ("Authority of Finance Director"), 3.20.455 ("Cost of collection"), 3.20.465 ("Foreclosure by distraint"), 3.20.470 ("Jeopardy assessment"), 3.20.475 ("Recovery by action at law"), 3.20.480 (Certification of delinquent tax to County"), and 3.20.485 (Other remedies; compromise") of this Code govern the authority of the Finance Director to collect the taxes, penalties, and interest imposed by this Chapter and to impose the cost of collection of the same.

D. The provisions of 3.20.500 ("Tax disputes"), 3.20.510 ("Procedure for refund of disputed tax"), 3.20.520 ("Administrative hearings"), and 3.20.530 ("Time limitation for hearing requests") of this Code govern disputes and hearings for the same that arise under this Chapter.

E. A taxpayer aggrieved by the final decision of the Finance Director after a hearing may have the same reviewed by the District Court. The procedure of review shall be in accordance with Rule 106 of the Colorado Rules of Civil Procedure. The petition or complaint for District Court review must be filed within 30 days from the date of the final decision of the Finance Director. Any party,

including the City, may appeal the final order or decision of the Finance Director and, also, the decision of the District Court (or such other tribunal having jurisdiction), using all judicial, appellate, and extraordinary proceedings available.

Sec. 3.34.100 Required signage for retailers.

Every retailer subject to the collection of the disposable bag tax shall display a sign in a location outside or inside of the business, viewable by customers, alerting customers to the City's disposable bag fee.

Sec. 3.34.110 Requirement for disposable paper bags.

No retailer shall provide any paper bag that is not a recycled paper bag.

Sec. 3.34.120 Exemptions.

The provision of disposable bags to a customer who is a participant in a federal or state food assistance program is from the imposition of tax levied by Section 3.34.030. The burden of proving that any taxpayer is exempt from collecting or paying sales tax shall be on the taxpayer.

Sec. 3.34.130 Unlawful acts.

It shall be unlawful for any retailer, consumer or any other person subject to this Chapter:

- A. To fail to make any required return by the due date;
- B. To make any false or fraudulent return or other filing under this chapter;
- C. To make any false statements in any return or in any other filing permitted or required by this chapter;
- D. To fail to make payment to the finance director by the due date of any taxes collected or due the City, or any interest or penalty due the City;
- E. To evade the collection or payment of any taxes collected or due the city or the payment of interest or penalty due the City;
- F. To fail to pay by the due date such tax, interest, penalty;
- G. To aid or abet another in any attempt to evade payment of such tax, interest, or penalty;

H. To issue to the City a check in payment of any taxes collected or due the City or in payment of penalty or interest due the City, which check is dishonored by the drawee of the check. In any prosecution for a violation of this subsection, introduction of the check dishonored by the drawee, bearing notice of such dishonor from the drawee, shall constitute in evidence a prima facie showing that such check was issued by the drawer at a time when the drawer had on deposit with the drawee insufficient funds to allow the drawee to honor the check on presentment; or

I. To violate any other provision of this Chapter.

Sec. 3.34.140 Violation; penalty.

A. It is unlawful to violate any of the provisions of this Chapter. Any person convicted of violating any of the provisions of this Chapter shall be subject to the general penalty provisions set forth in Section 1.28.010 of this Code, unless otherwise expressly provided in this chapter.

B. Each and every 24-hour period of violation of this chapter constitutes a distinct and separate violation of this Chapter, subject to the penalties prescribed in Section 1.28.010 of this Code.

C. Prosecution of any person for violation of this Chapter shall not reduce, eliminate or suspend any person's obligation to fulfill the requirements of this chapter or make payment of any taxes, penalties, fines or interest due hereunder and shall not limit the ability of the city to proceed under this Chapter to collect taxes under a civil suit or other method of collection.

Section 6. City tax revenues are estimated to increase by up to \$2,000,000 the first full fiscal year in which the tax provided for in this ordinance is in effect. However, the revenues from said sales and use tax may be collected and spent, regardless of whether said revenues, in any year after the first full year in which said sales and use tax is in effect, exceed the estimated dollar amount stated above, and without any other limitation or condition, and without limiting the collection or spending of any other revenues or funds by the City of Louisville, under Article X, Section 20 of the Colorado Constitution or any other law.

Section 7. The provisions of this ordinance shall take effect, following passage and approval thereof as provided in Section 4, on January 1, 2022.

Section 8. If any portion of this ordinance is held to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this ordinance. The City Council and the registered voters of the City hereby declare that they would have passed and approved this ordinance and each part hereof irrespective of the fact that any one part be declared invalid. The tax established by this measure is intended to be authorized under any lawful means of taxation.

Section 9. The repeal or modification of any provision of the Municipal Code of the City

of Louisville by this ordinance shall not release, extinguish, alter, modify, or change in whole or in part any penalty, forfeiture, or liability, either civil or criminal, which shall have been incurred under such provision, and each provision shall be treated and held as still remaining in force for the purpose of sustaining any and all proper actions, suits, proceedings, and prosecutions for the enforcement of the penalty, forfeiture, or liability, as well as for the purpose of sustaining any judgment, decree, or order which can or may be rendered, entered, or made in such actions, suits, proceedings, or prosecutions.

Section 10. Pursuant to Article XX of the Colorado Constitution and the City Charter, all state statutes that might otherwise apply in connection with the provisions of this ordinance (including, without limitation C.R.S. § 31-11-111) are hereby superseded to the extent of any inconsistencies or conflicts between the provisions of this ordinance and such statutes. Any such inconsistency or conflict is intended by the City Council and shall be deemed made pursuant to the authority of Article XX of the Colorado Constitution and the City Charter.

Section 11. All other ordinances or portions thereof inconsistent or conflicting with this ordinance or any portion hereof are hereby repealed to the extent of such inconsistency or conflict.

INTRODUCED, READ, PASSED ON FIRST READING, AND ORDERED PUBLISHED this 14th day of July, 2020.

Ashley Stolzmann, Mayor

ATTEST:

Meredyth Muth, City Clerk

APPROVED AS TO FORM:

Kelly PC
City Attorney

PASSED AND ADOPTED ON SECOND AND FINAL READING, this 28th day of July, 2020.

Ashley Stolzmann, Mayor

ATTEST:

Meredyth Muth, City Clerk

PROPOSED SECOND READING AMENDMENTS

Proposed Second Reading Amendments

Ordinance No. 1797, Series 2020 is revised to read as follows (amendments are shown in **bold underline** and ~~**bold-strikeout**~~):

ORDINANCE NO. 1797 SERIES 2020

AN ORDINANCE IMPOSING A DISPOSABLE BAG TAX OF ~~TWENTY-FIVE~~ TEN CENTS PER BAG BEGINNING JANUARY 1, 2022 AND PROVIDING FOR THE SUBMISSION OF THE ORDINANCE TO A VOTE OF THE REGISTERED ELECTORS AT THE REGULAR ELECTION TO BE HELD NOVEMBER 3, 2020 TO AUTHORIZE IMPOSITION OF THE TAX IN AN AMOUNT NOT TO EXCEED TWENTY-FIVE CENTS PER BAG.

WHEREAS, the City of Louisville (the “City”) is a Colorado home rule municipal corporation duly organized and existing under laws of the State of Colorado and the City of Louisville Home Rule Charter (the “City Charter”); and

WHEREAS, the members of the City Council of the City (the “City Council”) have been duly elected and qualified; and

WHEREAS, Article X, Section 20 of the Colorado Constitution, also referred to as the Taxpayer’s Bill of Rights (“TABOR”), requires voter approval for any new tax, any increase in any tax rate, the creation of any debt, and the spending of certain funds above limits established by TABOR; and

WHEREAS, pursuant to Article 12 and Section 4-8 of the City Charter, the City Council may authorize the imposition of new taxes by ordinance and upon approval of the registered electors of the City; and

WHEREAS, pursuant to Section 7-6 of the City Charter, the City Council may submit any measure to a vote of the registered electors of the City, without receipt of any petition; and

WHEREAS, the City Council has by resolution called a special election to be held on November 3, 2020 as a coordinated election pursuant to the Uniform Election Code of 1992, as amended; and

WHEREAS, TABOR requires that the City submit ballot issues, as defined in TABOR, to the City’s registered electors on specified election days before action can be taken on such ballot issues; and

PROPOSED SECOND READING AMENDMENTS

WHEREAS, November 3, 2020, is one of the election dates at which TABOR ballot issues may be submitted to the registered electors of the City pursuant to TABOR; and

WHEREAS, the City's Sustainability Action Plan identifies several strategies aimed at "achieving zero waste and managing resources responsibly and effectively," and external strategies developed to achieve this goal include "promoting recyclable substitutes/replacements for single-use, throw-away items" such as disposable bags; and

WHEREAS, the estimated total of disposable bags distributed in the City is approximately 4.5 million bags or 25 tons per year; and

WHEREAS, the City Council finds that use of disposable bags has severe impacts on the environment on a local and global scale, including greenhouse gas emissions, litter, harm to wildlife, atmospheric acidification, water consumption, and solid waste generation; and

WHEREAS, despite recycling and voluntary solutions to control pollution from disposable bags, many disposable bags ultimately are disposed of in landfills, litter the environment, block storm drains, and endanger wildlife; and

WHEREAS, the City's taxpayers are currently bearing the costs associated with the effects of disposable bags on the solid waste stream, drainage, litter, and wildlife; and

WHEREAS, the City Council finds that adoption of this ordinance referring to the voters at the November 3, 2020 election the TABOR ballot issue set forth herein concerning the imposition of a disposable bag tax, will protect the public health, safety, and welfare, and provide revenues necessary to implement the City's sustainability-related initiatives and further the goals set forth in the City's Sustainability Action Plan.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LOUISVILLE, COLORADO:

Section 1. A special municipal election will be held in the City of Louisville, County of Boulder, State of Colorado on Tuesday, November 3, 2020, between the hours of 7:00 a.m. and 7:00 p.m. (the "Election").

Section 2. Pursuant to the applicable provisions of the laws of the State of Colorado and the City Charter, the City Council hereby submits to the registered electors of the City at the Election the ballot issue specified in Section 3 of this ordinance.

Section 3. The following ballot issue, certified in substantially the form set forth below, is hereby referred to the registered electors of the City and shall appear on the ballot of the Election:

PROPOSED SECOND READING AMENDMENTS

BALLOT ISSUE NO. _____

DISPOSABLE BAG TAX

SHALL CITY OF LOUISVILLE TAXES BE INCREASED BY ~~\$2,000,000~~ \$800,000 IN THE FIRST FULL FISCAL YEAR AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER, BY IMPOSING, EFFECTIVE JANUARY 1, 2022, A NEW TAX ON DISPOSABLE BAGS PROVIDED TO A CUSTOMER BY A **RETAILER FOOD STORE** AT THE RATE OF ~~UP TO TWENTY-FIVE CENTS (\$0.25)~~ TEN CENTS (\$0.10) PER BAG, WITH THE TAX REVENUES BEING USED TO PAY FOR OR REIMBURSE THE CITY FOR DIRECT AND INDIRECT COSTS INCURRED FOR ADMINISTERING THE TAX OR EXPENDED BY THE CITY FOR OTHER SUSTAINABILITY-RELATED INITIATIVES AND PROGRAMS, AND FOR OTHER GENERAL PURPOSES OF THE CITY; WITH THE AMOUNT OF THE TAX BEING ALLOWED TO BE INCREASED OR DECREASED WITHOUT FURTHER VOTER APPROVAL SO LONG AS THE AMOUNT OF THE TAX DOES NOT EXCEED TWENTY-FIVE CENTS (\$0.25) PER BAG, IN ACCORDANCE WITH ANY ORDINANCES HEREAFTER APPROVED BY THE CITY COUNCIL OF THE CITY OF LOUISVILLE; AND WITH THE CITY COUNCIL BEING AUTHORIZED TO MAKE SUCH CHANGES TO THE DISPOSABLE BAG TAX PROGRAM AS MAY BE IMPLEMENTED BY ORDINANCES HEREAFTER ADOPTED BY THE CITY COUNCIL, INCLUDING CHANGING WHICH **RETAILERS BUSINESSES** MUST COLLECT THE TAX, PROVIDING FOR OR REPEALING EXEMPTIONS FROM THE TAX OR TAX CREDITS, OR CHANGING THE RATE OF THE TAX, SO LONG AS THE TAX DOES NOT EXCEED TWENTY-FIVE CENTS (\$0.25) PER BAG; AND SHALL THE CITY BE AUTHORIZED TO COLLECT AND SPEND SUCH REVENUE AS A VOTER APPROVED REVENUE CHANGE UNDER ARTICLE X SECTION 20 OF THE COLORADO CONSTITUTION, AND SHALL ORDINANCE NO. 1797, SERIES 2020, WHICH IMPOSES THE TAX, BE APPROVED?

YES _____

NO _____

Section 4. If a majority of the registered electors voting at the Election vote “yes” in response to the ballot issue specified in Section 3 of this ordinance, the issue shall be deemed to have passed and the Louisville Municipal Code shall be amended as set forth in Section 5 of this ordinance.

PROPOSED SECOND READING AMENDMENTS

Section 5. Title 3 of the Louisville Municipal Code is hereby amended by a new Chapter 3.34 to read as follows:

TITLE 3 – REVENUE AND FINANCE

Chapter 3.34 – Disposable Bag Tax

Sec. 3.34.010. Purpose and legislative intent.

The purpose of this Chapter is to protect the public health, safety, and welfare and implement the City's Sustainability Action Plan, as the same may be amended time to time by the City Council. The City Council finds the disposable bag tax set forth herein is reasonable and necessary to address the environmental problems associated with disposable bags and to relieve the City's taxpayers the costs imposed upon the City associated with the use of disposable bags. The purpose of this tax is to increase the revenue base for the City to pay or reimburse the City for direct and indirect costs incurred or expended by the City for administration of the disposable bag tax and to provide revenues for other sustainability-related initiatives of the City. Revenues from the tax shall be deposited in the general fund and shall be available to pay for the expenses as set forth in this Chapter.

Sec. 3.34.020. Definitions.

As used in this Chapter, unless the context clearly demonstrates otherwise, words and phrases shall have the meanings as defined in Section 3.20.020 of this Code. In addition, the following words and phrases shall have the following meanings:

A. *Disposable bag* means a bag that is not a reusable bag. Disposable bag does not include:

1. Bags used by consumers inside stores to:
 - (a) Package bulk items, such as fruit, vegetables, nuts, grains, candy, or small hardware items;
 - (b) Contain or wrap frozen foods, meat, or fish;
 - (c) Contain or wrap flowers, potted plants, or other items where dampness may be a problem;

PROPOSED SECOND READING AMENDMENTS

- (d) Contain unwrapped prepared foods or bakery goods;
or
 - (e) A non-handled bag used to protect a purchased item from damaging or contaminating other purchased items when placed in a recyclable paper bag or reusable bag.
2. Bags provided by pharmacists to contain prescription drugs.
 3. Newspaper bags, door-hanger bags, laundry-dry cleaning bags, or bags sold in packages containing multiple bags for uses such a food storage, garbage, pet waste, or yard waste bags.

B. *Disposable bag tax* means the tax imposed by this Chapter and required to be paid by each consumer making a purchase from a ~~retailer~~ **food store** for each disposable bag used during the purchase.

C. *Food store* means a retail establishment or business located within the City in a permanent building, operating year round, that is a full-line, self-service market and that sells a line of staple foodstuffs, meats, produce, or dairy products or other perishable items, **except that, for the purposes of this Chapter, “food store” does not include:**

- 1. Temporary vending establishments for fruits, vegetables, packaged meats, and dairy;**
- 2. Vendors at farmer’s markets or other temporary events;**
- 3. Businesses at which foodstuffs are an incidental part of the business. Food sales will be considered “incidental” if such sales comprise no more than two percent (2%) of the business’s gross sales in the City as measured by the dollar value of food sales as a percentage of the dollar value of total sales at any single location.**

D. *Recycled paper bag* means a paper bag that is one hundred percent (100%) recyclable and contains at least forty percent (40%) post-consumer recycled content.

PROPOSED SECOND READING AMENDMENTS

~~E. — *Retailer* shall have the meaning set forth in Section 3.20.020 of this Code, except that, for the purposes of this Chapter, “retailer” does not include:~~

- ~~1. — Temporary vending establishments for fruits, vegetables, packaged meats, and dairy;~~
- ~~2. — Vendors at farmer’s markets or other temporary events;~~
- ~~3. — Businesses at which foodstuffs are an incidental part of the business. Food sales will be considered “incidental” if such sales comprise no more than two percent (2%) of the business’s gross sales in the City as measured by the dollar value of food sales as a percentage of the dollar value of total sales at any single location.~~

~~F E.~~ *Reusable bag* means a bag that is:

1. Designed and manufactured to withstand repeated uses over a period of time;
2. Made from a material that can be cleaned and disinfected regularly;
3. At least 2.25 mil thick if made from plastic;
4. Has a minimum lifetime of seventy-five (75) uses; and
5. Has the capability of carrying a minimum of eighteen (18) pounds.

Sec. 3.34.030. Imposition and amount of tax; vendor liable for tax; vendor’s fee.

A. In addition to any other tax imposed by law, there is levied and shall be paid and collected a disposable bag tax of ~~twenty five cents (\$0.25)~~ **ten cents (\$0.10)** per bag.

B. Each **retailer food store** within the City shall collect, remit, and pay the tax for each disposable bag provided to a customer.

PROPOSED SECOND READING AMENDMENTS

C. ~~Retailers~~ Food stores shall record the number of disposable bags provided and the total amount of disposable bag taxes charged on the customer transaction receipt.

D. A ~~Retailer~~ food store shall not refund to the customer any part of the disposable bag tax, nor shall a ~~retailer~~ food store advertise or state to customers that any part of the disposable bag tax will be refunded to the customer.

E. A ~~retailer~~ food store shall not exempt any customer from any part of the disposable bag tax for any reason except as set forth in Section 3.34.120, "Exceptions."

F. A ~~retailer~~ food store may retain ~~ten cents (\$0.10)~~ four cents (\$0.04) of each disposable bag tax collected as a vendor's fee, which shall not be classified as revenue for the purpose of calculating sales tax, and which may be used for the following purposes:

1. Provide educational information about the disposable bag tax to customers;
2. Provide the signage required by Section 3.34.100;
3. Train staff in the implementation and administration of the tax;
4. Improve or alter infrastructure to allow for the implementation, collection, and administration of the tax;
5. Collect, account for, and remit the tax to the City;
6. Develop and display informational signage to inform customers about the tax, encourage the use of reusable bags, or promote the recycling of plastic bags; and
7. Improve infrastructure to increase plastic bag recycling.

Sec. 3.34.040. Taxes collected are held in trust.

All sums of money paid by a person as the disposable bag tax imposed by this Chapter are public monies that are the property of the City. The person required to collect and remit the tax shall hold such monies in trust for the sole use and benefit of the City until paying them to the City.

PROPOSED SECOND READING AMENDMENTS

Sec. 3.34.050. Licensing; filing of returns; recordkeeping.

A. Every person with a duty to collect the tax imposed by this Chapter shall obtain a license as set forth in Section 3.20.402 of this Code to collect the tax, report such taxes collected on forms prescribed by the Finance Director, and remit such taxes to the City in accordance with the required reporting period for sales taxes and file such returns as provided in Section 3.20.406 of this Code. Any due date, payment date, or deadline for paying tax due, providing information, or taking other action that falls on a Saturday, Sunday, or legal holiday recognized by either the federal government or State of Colorado shall be extended to the first business day following such weekend or holiday.

B. Date of payment shall be evidenced by the postmark date if mailed or by the date the City receives confirmation that the funds have been received through ACH payment; otherwise, date of payment shall be evidenced by the date on the receipt issued by the City cashier. For good cause shown, and upon written request of the taxpayer, the Finance Director may extend the time for making returns and paying tax due. The request must be received by the Finance Director no later than two (2) days prior to the date the return is due. The Finance Director may also, upon advance written request of the taxpayer and in the Finance Director's sole discretion, authorize the filing of returns and payment of taxes at such intervals as will better accommodate the convenience of the taxpayer. The Finance Director may grant such request if it is determined, in the Finance Director's sole discretion, that the collection of the tax will not be jeopardized, that the realization of amounts owed will not be delayed, and that administrative hardship to the City will not be caused by reason of the granting of such request. Authorization for such alternate method of reporting may be revoked by the Finance Director if the taxpayer becomes delinquent or if the Finance Director otherwise determines in the Finance Director's sole discretion that such alternative method will jeopardize collection of the tax, result in delay of amounts owed, or otherwise cause administrative hardship to the City. Immediately following notice of such revocation, the taxpayer shall file returns and pay tax as otherwise required by this Chapter.

C. A taxpayer engaged in business at two or more locations within the City may file one disposable bag tax return for all such locations, when accompanied by a supplemental schedule showing the tax due for each location.

Sec. 3.34.060. Books and records to be preserved.

PROPOSED SECOND READING AMENDMENTS

It is the duty of every taxpayer to keep and preserve records pertaining to the disposable bag tax imposed by this Chapter in accordance with and for the time periods set forth in Section 3.20.070 of this Code (“Duty to keep records”). If the taxpayer does not provide files in an organized format and the City’s auditors must go through the taxpayer’s files, folders, boxes, or other documents or records, in any form, in order to obtain records for audit, or if the taxpayer fails to provide information in a timely fashion, the City shall be entitled to charge an hourly fee for time spent organizing, gathering, or in any way assembling the taxpayer’s records for audit. Such fee shall be set by the City Manager, or the Finance Director as the Manager’s designee, and shall be based on the actual labor costs incurred by the City for such time spent.

Sec. 3.34.070. Interest and penalties for failure to file tax return or pay tax.

Penalties and interest for failure of a person to collect the tax imposed by this Chapter or to make a return and remit the correct amount of tax required by this Chapter and the procedures for enforcing such penalties shall be as set forth in Section 3.20.430 of this Code (“Penalties and interest for failure to file tax return or pay tax.”).

Sec. 3.34.080. Refunds.

Procedures for refunds for overpayment of taxes paid under this Chapter are as set forth in Section 3.20.420 of this Code.

Sec. 3.34.090. Assessment and enforcement of tax liability; liens; dispute resolution; hearings; appeals.

A. The procedure for assessment of taxes under this Chapter shall be as set forth in Section 3.20.425 of this Code.

B. The tax imposed by this Chapter, together with all interest and penalties pertaining thereto, is a first and prior lien on tangible personal property in which the person responsible to collect and remit the tax has an ownership interest, subject only to valid mortgages or other liens of record at the time or and prior to the recording of a notice of lien as provided in Section 3.20.460 of this Code.

C. The provisions of Sections 3.20.060 (“Statute of limitations”), 3.20.400 (“Authority of Finance Director”), 3.20.455 (“Cost of collection”), 3.20.465 (“Foreclosure by distraint”), 3.20.470 (“Jeopardy assessment”), 3.20.475 (“Recovery by action at law”), 3.20.480 (Certification of delinquent tax to County”), and 3.20.485 (Other remedies; compromise”) of this Code govern the

PROPOSED SECOND READING AMENDMENTS

authority of the Finance Director to collect the taxes, penalties, and interest imposed by this Chapter and to impose the cost of collection of the same.

D. The provisions of 3.20.500 (“Tax disputes”), 3.20.510 (“Procedure for refund of disputed tax”), 3.20.520 (“Administrative hearings”), and 3.20.530 (“Time limitation for hearing requests”) of this Code govern disputes and hearings for the same that arise under this Chapter.

E. A taxpayer aggrieved by the final decision of the Finance Director after a hearing may have the same reviewed by the District Court. The procedure of review shall be in accordance with Rule 106 of the Colorado Rules of Civil Procedure. The petition or complaint for District Court review must be filed within 30 days from the date of the final decision of the Finance Director. Any party, including the City, may appeal the final order or decision of the Finance Director and, also, the decision of the District Court (or such other tribunal having jurisdiction), using all judicial, appellate, and extraordinary proceedings available.

Sec. 3.34.100 Required signage for ~~retailers~~ food stores.

Every ~~retailer~~ food store subject to the collection of the disposable bag tax shall display a sign in a location outside or inside of the business, viewable by customers, alerting customers to the City’s disposable bag fee.

Sec. 3.34.110 Requirement for disposable paper bags.

No ~~retailer~~ food store shall provide any paper bag that is not a recycled paper bag.

Sec. 3.34.120 Exemptions.

The provision of disposable bags to a customer who is a participant in a federal or state food assistance program is from the imposition of tax levied by Section 3.34.030. The burden of proving that any taxpayer is exempt from collecting or paying sales tax shall be on the taxpayer.

Sec. 3.34.130 Unlawful acts.

It shall be unlawful for any ~~retailer~~ food store, consumer or any other person subject to this Chapter:

- A. To fail to make any required return by the due date;

PROPOSED SECOND READING AMENDMENTS

B. To make any false or fraudulent return or other filing under this chapter;

C. To make any false statements in any return or in any other filing permitted or required by this chapter;

D. To fail to make payment to the finance director by the due date of any taxes collected or due the City, or any interest or penalty due the City;

E. To evade the collection or payment of any taxes collected or due the city or the payment of interest or penalty due the City;

F. To fail to pay by the due date such tax, interest, penalty;

G. To aid or abet another in any attempt to evade payment of such tax, interest, or penalty;

H. To issue to the City a check in payment of any taxes collected or due the City or in payment of penalty or interest due the City, which check is dishonored by the drawee of the check. In any prosecution for a violation of this subsection, introduction of the check dishonored by the drawee, bearing notice of such dishonor from the drawee, shall constitute in evidence a prima facie showing that such check was issued by the drawer at a time when the drawer had on deposit with the drawee insufficient funds to allow the drawee to honor the check on presentment; or

I. To violate any other provision of this Chapter.

Sec. 3.34.140 Violation; penalty.

A. It is unlawful to violate any of the provisions of this Chapter. Any person convicted of violating any of the provisions of this Chapter shall be subject to the general penalty provisions set forth in Section 1.28.010 of this Code, unless otherwise expressly provided in this chapter.

B. Each and every 24-hour period of violation of this chapter constitutes a distinct and separate violation of this Chapter, subject to the penalties prescribed in Section 1.28.010 of this Code.

C. Prosecution of any person for violation of this Chapter shall not reduce, eliminate or suspend any person's obligation to fulfill the requirements of this chapter or make payment of any taxes, penalties, fines or interest due hereunder

PROPOSED SECOND READING AMENDMENTS

and shall not limit the ability of the city to proceed under this Chapter to collect taxes under a civil suit or other method of collection.

Section 6. City tax revenues are estimated to increase by up to \$800,000 the first full fiscal year in which the tax provided for in this ordinance is in effect. However, the revenues from said sales and use tax may be collected and spent, regardless of whether said revenues, in any year after the first full year in which said sales and use tax is in effect, exceed the estimated dollar amount stated above, and without any other limitation or condition, and without limiting the collection or spending of any other revenues or funds by the City of Louisville, under Article X, Section 20 of the Colorado Constitution or any other law.

Section 7. The provisions of this ordinance shall take effect, following passage and approval thereof as provided in Section 4, on January 1, 2022.

Section 8. If any portion of this ordinance is held to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this ordinance. The City Council and the registered voters of the City hereby declare that they would have passed and approved this ordinance and each part hereof irrespective of the fact that any one part be declared invalid. The tax established by this measure is intended to be authorized under any lawful means of taxation.

Section 9. The repeal or modification of any provision of the Municipal Code of the City of Louisville by this ordinance shall not release, extinguish, alter, modify, or change in whole or in part any penalty, forfeiture, or liability, either civil or criminal, which shall have been incurred under such provision, and each provision shall be treated and held as still remaining in force for the purpose of sustaining any and all proper actions, suits, proceedings, and prosecutions for the enforcement of the penalty, forfeiture, or liability, as well as for the purpose of sustaining any judgment, decree, or order which can or may be rendered, entered, or made in such actions, suits, proceedings, or prosecutions.

Section 10. Pursuant to Article XX of the Colorado Constitution and the City Charter, all state statutes that might otherwise apply in connection with the provisions of this ordinance (including, without limitation C.R.S. § 31-11-111) are hereby superseded to the extent of any inconsistencies or conflicts between the provisions of this ordinance and such statutes. Any such inconsistency or conflict is intended by the City Council and shall be deemed made pursuant to the authority of Article XX of the Colorado Constitution and the City Charter.

Section 11. All other ordinances or portions thereof inconsistent or conflicting with this ordinance or any portion hereof are hereby repealed to the extent of such inconsistency or conflict.

INTRODUCED, READ, PASSED ON FIRST READING, AND ORDERED PUBLISHED this 14th day of July, 2020.

PROPOSED SECOND READING AMENDMENTS

Ashley Stolzmann, Mayor

ATTEST:

Meredyth Muth, City Clerk

APPROVED AS TO FORM:

Kelly PC
City Attorney

PASSED AND ADOPTED ON SECOND AND FINAL READING, this 28th day of July,
2020.

Ashley Stolzmann, Mayor

ATTEST:

Meredyth Muth, City Clerk

ORDINANCE NO. 7870

AN ORDINANCE ESTABLISHING A NEW CHAPTER 6-15,
"DISPOSABLE BAG FEE," B.R.C. 1981, AND SETTING
FORTH RELATED DETAILS.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BOULDER,
COLORADO:

Section 1. A new Chapter 6-15, "Disposable Bag Fee," B.R.C. 1981 is added as follows:

Title 6 Health, Safety and Sanitation

Chapter 6-15 Disposable Bag Fee

6-15-1

- (a) **Purpose:** It is the purpose of this chapter to protect the public health and safety and implement the city's Climate Action Plan, Zero Waste Master Plan and the Boulder Valley Comprehensive Plan.
- (b) **Findings:** The City Council finds as follows:
- (1) The city, through its policies, programs, and laws, supports efforts to reduce the amount of waste that must be land-filled and pursue "zero waste" as a long term goal by emphasizing waste prevention efforts;
 - (2) That the use of single-use disposable bags has severe impacts on the environment on a local and global scale, including greenhouse gas emissions, litter, harm to wildlife, atmospheric acidification, water consumption and solid waste generation;
 - (3) Despite recycling and voluntary solutions to control pollution from disposable carryout bags, many disposable single-use bags ultimately are disposed of in landfills, litter the environment, block storm drains and endanger wildlife;
 - (4) Boulder consumers use approximately 14.3 million disposable bags from food stores each year; and
 - (5) The city's taxpayers bear the costs associated with the effects of disposable bags on the solid waste stream, drainage, litter and wildlife.
- (c) **Intent:** The disposable bag fee is necessary to address the environmental problems associated with disposable bags and to relieve city taxpayers of the costs imposed upon the city associated with the use of disposable bags. The City Council intends that the requirements of this chapter will assist in offsetting the costs associated with using disposable bags to pay for the mitigation, educational, replacement, and administrative efforts of the city.

6-15-2 Definitions.

The following terms used in this chapter have the following meanings unless the context clearly indicates otherwise:

“Disposable Bag” means a bag that is not a Reusable Bag.

“Disposable Bag” does not include:

- (a) Bags used by consumers inside stores to:
 - (1) Package bulk items, such as fruit, vegetables, nuts, grains, candy or small hardware items;
 - (2) Contain or wrap frozen foods, meat, or fish;
 - (3) Contain or wrap flowers, potted plants, or other items where dampness may be a problem;
 - (4) Contain unwrapped prepared foods or bakery goods; or
 - (5) A non-handled bag used to protect a purchased item from damaging or contaminating other purchased items when placed in a recyclable paper bag or reusable bag.
- (b) Bags provided by pharmacists to contain prescription drugs.
- (c) Newspaper bags, door-hanger bags, laundry-dry cleaning bags, or bags sold in packages containing multiple bags for uses such as food storage, garbage, pet waste, or yard waste bags.

“Food Store” means a retail establishment or business located within Boulder city limits in a permanent building, operating year round, that is a full-line, self-service market and which sells a line of staple foodstuffs, meats, produce or dairy products or other perishable items.

“Food Store” does not include:

- (a) Temporary vending establishment for fruits, vegetables, packaged meats and dairy;
- (b) Vendors at farmer’s markets or other temporary events;
- (c) Businesses at which foodstuffs are an incidental part of the business. Food sales will be considered to be “incidental” if such sales comprise no more than 2 percent of the business’s gross sales in the city as measured by the dollar value of food sales as a percentage of the dollar value of total sales at any single location.

“Recycled Paper Bag” means a paper bag that is 100 percent recyclable and contains at least 40 percent post-consumer recycled content.

“Reusable Bag” means a bag that is:

- (a) Designed and manufactured to withstand repeated uses over a period of time;

- (b) Is made from a material that can be cleaned and disinfected regularly;
- (c) That is at least 2.25 mil thick if made from plastic;
- (d) Has a minimum lifetime of 75 uses; and
- (e) Has the capability of carrying a minimum of 18 pounds.

“Disposable Bag Fee” means a city fee imposed and required to be paid by each consumer making a purchase from a Food Store for each Disposable Bag used during the purchase assessed for the purpose of mitigating the impacts of Disposable Bags.

6-15-3 Disposable Bag Fee Requirements.

- (a) For each Disposable Bag provided to a customer, Food Stores shall collect from customers, and customers shall pay, at the time of purchase, a Disposable Bag Fee of \$0.10.
- (b) Food Stores shall record the number of Disposable Bags provided and the total amount of Disposable Bag Fees charged on the customer transaction receipt.
- (c) A Food Store shall not refund to the customer any part of the Disposable Bag Fee, nor shall the Food Store advertise or state to customers that any part of the Disposable Bag Fee will be refunded to the customer.
- (d) A Food Store shall not exempt any customer from any part of the Disposable Bag Fee for any reason except as stated in section 6-15-7, “Exemptions,” B.R.C. 1981.

6-15-4 Retention, Remittance, and Transfer of the Disposable Bag Fee.

- (a) A Food Store may retain 40 percent of each Disposable Bag Fee collected, which is the “Retained Percent.”
- (b) The Retained Percent may only be used by the Food Store to:
 - (1) Provide educational information about the Disposable Bag Fee to customers;
 - (2) Provide the signage required by section 6-15-5, “Required Signage for Food Stores,” B.R.C. 1981;
 - (3) Train staff in the implementation and administration of the fee;
 - (4) Improve or alter infrastructure to allow for the implementation, collection, administration of the fee;
 - (5) Collect, account for and remit the fee to the city;
 - (6) Develop and display informational signage to inform consumers about the fee, encourage the use of reusable bags or promote recycling of plastic bags; and
 - (7) Improve infrastructure to increase plastic bag recycling.

- (c) The Retained Percent shall not be classified as revenue for the purposes of calculating sales tax.
- (d) The amount of the Disposable Bag Fee collected by a Food Store in excess of the Retained Percent shall be paid to the city and shall be used only as set forth in subsection (g) to mitigate the effects of Disposable Bags in Boulder.
- (e) A Food Store shall pay and the city shall collect all Disposable Bag Fees. The city shall provide the necessary forms for Food Stores to file with the city, to demonstrate compliance with the provisions of this ordinance.
 - (1) If payment of any amount to the city is not received on or before the applicable due date, penalty and interest charges shall be added to the amount due as described in section 6-15-8, "Audits and Violations," B.R.C. 1981.
- (f) The Disposable Bag Fee shall be administered by the city manager. The city manager is authorized to adopt interpretive rules pursuant to chapter 1-4, "Rulemaking," B.R.C. 1981, to implement this chapter, prescribe forms and provide methods of payment and collection and otherwise implement requirements of this chapter.
- (g) Funds from the Disposable Bag Fee shall be used only for the expenditures that are intended to mitigate the effects of Disposable Bags, including without limitation the following:
 - (1) Administrative costs associated with developing and implementing the Disposable Bag Fee.
 - (2) Activities of the city to:
 - (A) Provide reusable carryout bags to residents and visitors;
 - (B) Educate residents, businesses, and visitors about the impact of Disposable Bags on the city's environmental health, the importance of reducing the number of single-use carryout bags entering the waste stream, and the expenses associated with mitigating the affects of single-use bags on the city's drainage system, transportation system, wildlife and environment;
 - (C) Fund programs and infrastructure that allow the Boulder community to reduce waste associated with Disposable Bags;
 - (D) Purchase and install equipment designed to minimize bag pollution, including, recycling containers, and waste receptacles associated with Disposable Bags;
 - (E) Fund community cleanup events and other activities that reduce trash associated with Disposable Bags;
 - (F) Mitigate the effects of Disposable Bags on the city's drainage system, transportation system, wildlife and environment;

- (G) Maintain a public website that educates residents on the progress of waste reduction efforts associated with Disposable Bags; and
 - (H) Fund the administration of the Disposable Bag Fee program.
- (h) No Disposable Bag Fees collected in accordance with this ordinance shall be used only for general government purposes.
- (i) Disposable Bag Fees collected in accordance with this chapter shall be continually available for the uses and purposes set forth in subsection (g) of this section without regard to fiscal year limitation. No Disposable Bag Fee funds shall be used for any purpose not authorized in this chapter.

6-15-5 Required Signage for Food Stores.

Every Food Store subject to the collection of the Disposable Bag Fee shall display a sign in a location outside or inside of the business, viewable by customers, alerting customers to the city of Boulder's Disposable Bag Fee.

6-15-6 Requirement for Disposable Paper Bags.

No Food Store shall provide any paper bag that is not a Recycled Paper Bag.

6-15-7 Exemptions.

A Food Store may provide a Disposable Bag to a customer at no charge if the customer provides evidence that he or she is a participant in a federal or state Food Assistance Program.

6-15-8 Audits and Violations.

- (a) Each Food Store licensed pursuant to the provisions of this chapter shall maintain accurate and complete records of the Disposable Bag Fees collected, the number of Disposable Bags provided to customers, the form and recipients of any notice required pursuant to this chapter, and any underlying records, including any books, accounts, invoices, or other records necessary to verify the accuracy and completeness of such records. It shall be the duty of each Food Store to keep and preserve all such documents and records, including any electronic information, for a period of three years from the end of the calendar year of such records.
- (b) If requested, each Food Store shall make its records available for audit by the city manager during regular business hours for the city to verify compliance with the provisions of this chapter. All such information shall be treated as confidential commercial documents.
- (c) If any person fails, neglects, or refuses to collect the Disposable Bag Fee, or underpays the Disposable Bag Fee, the city manager shall make an estimate of the fees due, based on available information, and shall add thereto penalties, interest, and any additions to the

fees. The manager shall serve upon the delinquent Food Store personally, by electronic mail or by first class mail directed to the last address of the Food Store on file with the city, written notice of such estimated fees, penalties, and interest, constituting a Notice of Final Determination, Assessment, and Demand for Payment, (also referred to as "Notice of Final Determination") due and payable within 20 calendar days after the date of the notice. The Food Store may request a hearing on the assessment as provided in section 6-15-9, "Hearings," B.R.C. 1981.

- (d) If payment of any amount of the Disposable Bag Fee to the city is not received on or before the applicable due date, penalty and interest charges shall be added to the amount due in the amount of:
 - (1) A penalty of ten percent of total due;
 - (2) Interest charge of one percent of total penalty per month.

6-15-9 Hearings.

- (a) A Food Store may request a hearing on any proposed fee imposed under this title after receiving a Notice of Final Determination, by filing a written request for hearing within 20 calendar days of the date of mailing of the Notice of Final Determination. The request for hearing shall set forth the reasons for and amount of changes in the Notice of Final Determination that the Food Store seeks and such other information as the manager may prescribe.
- (b) The city manager shall conduct the hearing under the procedures prescribed by chapter 1-3, "Quasi-Judicial Hearings," B.R.C. 1981, except that the manager shall notify the Food Store in writing of the time and place of the hearing at least ten days before it is scheduled, unless the Food Store agrees to a shorter time. The hearing shall be held within 60 days of the date of receipt of the request for a hearing, unless the Food Store agrees to a later date.

6-15-10 Criminal Sanctions.

- (a) The city attorney, acting on behalf of the people of the city, may prosecute any violation of this title in municipal court in the same manner that other municipal offenses are prosecuted.
- (b) The maximum penalty for a first or second conviction within two years, based on date of violation of this section, is a fine of \$500.00. For a third and each subsequent conviction within two years, based upon the date of the first violation, the general penalty provisions of section 5-2-4, "General Penalties," B.R.C. 1981, shall apply.

Section 3. The provisions of this ordinance relating to the collection of the Disposable Bag Fee and required store signage shall become effective July 1, 2013. All other provisions shall be effective 30 days from the date of passage. The city manager shall develop and

implement the administrative and financial processes for the collection of the fee between the effective date of this ordinance and June 30, 2013.

Section 4. If any section, subsection, sentence, clause or phrase of this chapter is for any reason held invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this chapter.

Section 5. This ordinance is necessary to protect the public health, safety, and welfare of the residents of the city, and covers matters of local concern.

Section 6. The City Council deems it appropriate that this ordinance be published by title only and orders that copies of this ordinance be made available in the office of the city clerk for public inspection and acquisition.

INTRODUCED, READ ON FIRST READING, AND ORDERED PUBLISHED BY
TITLE ONLY this 2nd day of October, 2012



Mayor

Attest:



City Clerk

READ ON SECOND READING, AMENDED, ADOPTED, AND ORDERED
PUBLISHED BY TITLE ONLY this 16th day of October, 2012.



Mayor

Attest:



City Clerk

READ ON THIRD READING, AMENDED, ADOPTED, AND ORDERED
PUBLISHED BY TITLE ONLY this 1st day of November, 2012.



Mayor

Attest:



City Clerk

READ ON FOURTH READING, PASSED, ADOPTED, AND ORDERED
PUBLISHED BY TITLE ONLY this 15th day of November, 2012.



Mayor

Attest:



City Clerk

Colorado Communities with Bag Fee

City	Year	Fee per bag	Ordinance
APPROVED			
Aspen	2011	\$0.20	Title 13, Chapter 13.24
Avon	2017	\$0.10	No. 17-08
Boulder	2013	\$0.10	No. 7870
Breckenridge	2013	\$0.10	Ch. 12
Crested Butte	2018		No. 5, Series 2016
Ridgway	2018 (delayed till 6/2019)		No. 2018-07
Telluride	2010	\$0.10	No. 1340, Series of 2010
Town of Carbondale	2011	\$0.20	
Vail	2015	\$0.10	
PENDING			
Mountain Village	considering		
Steamboat Springs	considering		
REJECTED			
Basalt	2012 (failed)	\$0.20	
Durango	2013 (voters rejected)	\$0.10	No. 0-2013-11
Fort Collins	2014 (city repealed)	\$0.10	

From: [Meredyth Muth](#) on behalf of [Open Records](#)
To: [Emily Hogan](#)
Subject: FW: Single Use Bag Tax -
Date: Monday, July 20, 2020 4:15:46 PM
Attachments: [image001.jpg](#)

MEREDYTH MUTH

CITY CLERK

CITY OF LOUISVILLE

303.335.4536

303.335.4550 FAX

www.LouisvilleCO.gov

MeredythM@LouisvilleCO.gov



From: Dave Clabots [mailto:dave.clabots@gmail.com]
Sent: Wednesday, June 24, 2020 4:27 PM
To: City Council <Council@louisvilleco.gov>
Subject: Single Use Bag Tax -

Thank you all for considering a single use bag fee. Legally we may be required to call in a tax though. A couple things I hope our sustainability board can work on?

- 1: Model this proposal after the recent City of Denver's fee with the ability to suspend the fee in times of a pandemic.
- 2: City of Louisville keeps one half of it and retailers keep the other half.
- 3: 25 cents per bag seems steep although it won't affect me because I have been reusing my bags since we were all in high school. (I am not kidding)
- 4: I would suggest 20 cents as Winter Park, CO has. Fraser, CO is too little at 10 cents.
- 5: Do not use the word BAN anywhere as you will be challenged in court by the Plastic Industry. You probably already know this.
- 6: We are all in this together so if a shopper is on a government assistance program they would still need to pay the fee. Sorry, they can get free reusable bags via this program/plan.
- 7: Finally, we need to somehow get our two neighbors on board sooner than later. Lafayette and Superior. I would hate to see and hear that folks are shopping outside Louisville just to avoid the bag tax. Believe me this happens.

Lastly, In my years on City Council we worked very hard to bring curbside recycling and composting to Louisville. There was a very vocal minority whose main goal in life was to derail the whole program. I received many nasty emails and calls. I know that we as a city have grown beyond this and we are past a point of no return. I fully support a single use bag tax as it would be a huge waste reduction and we could implement new sustainability measures throughout the city.

Thank you for all your hard work. What a great place to live.

Best
Dave Clabots
Louisville, CO 80027-1612

For the record:

1101 N. Franklin Ave.

From: [Meredyth Muth](#) on behalf of [Open Records](#)
To: [Emily Hogan](#)
Subject: FW: Plastic bags
Date: Monday, July 20, 2020 4:15:11 PM
Attachments: [image001.jpg](#)

MEREDYTH MUTH

CITY CLERK

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From: Linda Abrams [mailto:lindadba@msn.com]
Sent: Monday, July 20, 2020 3:29 PM
To: City Council <Council@louisvilleco.gov>
Subject: Plastic bags

Taxing plastic and paper bags is a terrible idea.

During Covid-19 it is best to use single-use bags.

Those of us that use services that “click-list” at King Soopers would not have an option to avoid the tax. The same goes for grocery delivery services.

Many people use the bags for trash and kitty litter disposal so they are used at least twice. Bags that cannot be used for trash (because of holes) can easily be recycled.

Taxing the bags is a bad idea.

Linda Abrams
415 Fairfield Lane
L-ville

Sent from [Mail](#) for Windows 10

From: [Michael Hattel](#)
To: [City Council](#)
Subject: Plastic Bag Tax
Date: Wednesday, July 22, 2020 12:54:58 PM

City Council: I urge the council stop the discussion and possible ballot measure for a plastic bag tax. I am confused on why the council is considering the measure when municipalities across the nation have stopped allowing reusable bags due to health concerns. Reusable bags are often unsanitary and now may be a concern with COVID. Please use your time on subjects that are pertinent. Please try to use common sense.

Sent from iPad - Michael Hattel