

# **Voter Guide for Recreation/Senior Center and Memory Square Park Pool Facilities Sales and Use Tax TABOR Issue**

## **2019 Municipal Ballot Issue**

WITHOUT CREATING ANY NEW TAX OR INCREASING ANY CURRENT TAX RATE, MAY THE CITY OF LOUISVILLE KEEP REVENUES THAT OTHERWISE WOULD BE REFUNDED FOR EXCEEDING ESTIMATES INCLUDED IN THE ELECTION NOTICE MAILED TO VOTERS FOR THE 2016 VOTER-APPROVED 0.15 PERCENT INCREASE IN SALES AND USE TAX, WHETHER OR NOT SUCH REVENUES HAVE ALREADY BEEN SPENT, AND CONTINUE TO COLLECT THE TAX AT THE PREVIOUSLY APPROVED RATE, AND SPEND ALL REVENUES COLLECTED FOR OPERATING AND MAINTAINING THE LOUISVILLE RECREATION/SENIOR CENTER AND POOL FACILITIES AT MEMORY SQUARE PARK?

### **What This Ballot Issue Is**

Approval of the ballot issue would allow the City to continue to collect sales and use tax at the increased rate approved by voters at the 2016 election for operating and maintaining the recently expanded and remodeled Louisville Recreation/Senior Center and the pool facilities at Memory Square Park. Approval of the ballot issue would also permit the City to keep revenues collected in 2018 (the first year of collection) exceeding estimates included in the election notice mailed to voters in 2016.

If voters do not approve this ballot issue, the City would be required under the Taxpayer's Bill of Rights (TABOR) to refund \$845,795 in revenues collected from the tax rate increase in 2018, and to eliminate the City's sales and use tax rate increase approved by the voters at the 2016 election.

### **What This Ballot Issue Is Not**

This ballot issue does not increase the City's sales and use tax rate above what the voters previously approved at the 2016 election.

### **Arguments for Ballot Issue**

- The City would be allowed to continue to collect sales and use tax at the rate approved by voters at the 2016 election, and to continue to use these revenues to operate and maintain the expanded and remodeled Louisville Recreation/Senior Center and the pool facilities at Memory Square Park as voters originally intended.
- A reduction in the sales and use tax rate to the rate existing prior to the 2016 election would likely result in an increase in membership and user fees or the reduction of service levels or programming, or both, at the Louisville Recreation/Senior Center and the pool facilities at Memory Square Park to offset the decrease in tax revenues dedicated to operating and maintaining the expanded and remodeled facilities.
- Revenue from the sales and use tax rate increase approved by the voters at the 2016 election would continue to support operation of City facilities that support healthy living for all Louisville

residents, and the maintenance of upgraded facilities and equipment and expanded programming for adults, seniors and youth.

#### **Arguments against Ballot Issue**

- Consumers will continue to be subjected to a higher sales and use tax rate than that which existed prior to the 2016 election.
- The City should not be permitted to retain tax revenues exceeding estimates in the election notice mailed to voters in 2016.
- There would not be a tax refund in the amount of \$845,795 if the ballot issue were to pass.

#### **Questions?**

Visit the City's website at <https://www.louisvilleco.gov/residents/city-election-information-2569> or call us at 303.666.6565.

\*This information from the City of Louisville provides arguments both for and against this ballot item. It is not intended to urge a vote for or against the ballot issue.