# University of Denver Digital Commons @ DU

All Publications (Colorado Legislative Council)

Colorado Legislative Council Research Publications

1997

# 0427 An Analysis of the 1997 Ballot Proposal

Colorado Legislative Council

Follow this and additional works at: https://digitalcommons.du.edu/colc\_all

# **Recommended Citation**

Colorado Legislative Council, "0427 An Analysis of the 1997 Ballot Proposal" (1997). *All Publications (Colorado Legislative Council)*. 435. https://digitalcommons.du.edu/colc\_all/435

This Article is brought to you for free and open access by the Colorado Legislative Council Research Publications at Digital Commons @ DU. It has been accepted for inclusion in All Publications (Colorado Legislative Council) by an authorized administrator of Digital Commons @ DU. For more information, please contact jennifer.cox@du.edu,dig-commons@du.edu.

0427 An Analysis of the 1997 Ballot Proposal

This article is available at Digital Commons @ DU: https://digitalcommons.du.edu/colc\_all/435

# NOTICE OF ELECTION TO INCREASE TAXES ON A CITIZEN PETITION

STATEWIDE ELECTION DAY IS TUESDAY, NOVEMBER 4, 1997 Polling places open from 7 a.m. to 7 p.m. (see notice on page 13)



# AN ANALYSIS OF THE 1997 BALLOT PROPOSAL

Legislative Council of the Colorado General Assembly

Research Publication No. 427 1997 COLORADO GENERAL ASSEMBLY

EXECUTIVE COMMITTEE Rep. Chuck Berry, Chairman Sen. Tom Norton, Vice Chairman Sen. Michael Feeley Sen. Jeffrey Wells

Rep. Norma Anderson Rep. Carol Snyder

STAFF Charles S. Brown, Director David Hite, Deputy Director Stanley D. Elofson, Asst. Director



COMMITTEE Sen. Tilman Bishop Sen. Rob Hernandez Sen. Bob Martinez Sen. Bill Schroeder Sen. Bill Schroeder Sen. Bill Schroeder Sen. Bill Thiebaut Rep. Jeanne Faatz Rep. Ken Gordon Rep. Doug Lamborn Rep. Gloria Leyba Rep. Gary McPherson Rep. Paul Schauer

LEGISLATIVE COUNCIL

ROOM 029 STATE CAPITOL DENVER, COLORADO 80203-1784 (303) 866-3521 FAX: 866-3855 TDD: 866-3472 http://www.state.co.us/gov\_dir/stateleg.html

September 10, 1997

Dear Colorado Voter:

This publication provides information on the ballot measure to be decided at the 1997 statewide election. It has been prepared by the Colorado Legislative Council pursuant to the Colorado Constitution and the Colorado statutes. Amendment 1 is a measure initiated by the people.

The Colorado Constitution requires that the nonpartisan research staff of the General Assembly prepare and distribute a ballot information booklet to active registered voters. The booklet includes the text, title, and a fair and impartial analysis of each statewide measure. The text and title of the proposal begins on page 8.

The analysis of the ballot proposal describes the provisions of the proposal and comments on the proposal's application and effect. Major arguments have been summarized for and against the measure. Careful consideration has been given to the arguments in an effort to fairly represent both sides of the issue. The Legislative Council takes no position with respect to the merits of the proposal.

Sincerely,

Representative Chuck Berry Chairman Colorado Legislative Council

# AMENDMENT 1

# TAX AND FEE INCREASES FOR FUNDING TRANSPORTATION PROJECTS

#### The proposed amendment to the Colorado Revised Statutes:

- ✓ dedicates revenue from proposed tax and fee increases for 22 specific transportation projects and for improvements in 6 transportation corridors, for county and municipal transportation projects, and for mass transit and other alternative means of transportation;
- ✓ provides additional funding for the construction of the projects through the following means:
  - an increase in the excise tax on all motor fuels, except aircraft fuels, of 5 cents per gallon;
  - an increase in the fee on the registration of motor vehicles of \$10; and
  - a \$100 new wheels tax on motor vehicles newly registered in the state;
- ✓ provides that the tax and fee increases will expire on December 31, 2010, or when the projects are completed, whichever is earlier;
- requires the Transportation Commission to study and implement, if feasible, toll roads if the revenue under this proposed amendment cannot fully fund the specified projects;
- ✓ excludes the revenue from the tax and fee increases and tolls, if implemented, from state and local government spending limits; and
- ✓ amends existing Colorado statutes but does not amend the Colorado Constitution.

### Background

It is estimated that \$27 billion will be required to fund all state transportation needs over the next 20 years. However, current state revenue sources will produce \$19 billion, leaving a shortfall of \$8 billion over that time period.

This proposal provides additional revenue for the construction of 28 state transportation improvements which have been identified as high priority projects by the Colorado Transportation Commission and for local government transportation needs. The list of the state projects was approved by the Transportation Commission in August 1996 and was incorporated into the "Strategic Transportation Project Investment Program" (STPIP). The STPIP contains 22 specific statewide transportation projects, such as interchange and highway widening construction projects. The STPIP also lists six transportation corridors — transportation routes from one major area to another — that are currently being studied to determine the types of improvements needed. The total cost of these 28 improvements is \$4.86 billion. The list of the 28 STPIP projects can be found in Appendix A which begins on page 6. The revenue for these projects would be generated by an increase in the tax on motor fuels of 5 cents per gallon, an increase in the vehicle registration fee of \$10 per vehicle, and the imposition of a new wheels tax of \$100 on vehicles newly registered in the state. The estimated revenue from these tax and fee increases will be \$2.41 billion over the next 13 years. The tax and fee increases expire in 2010 or upon completion of these projects, whichever is earlier. The proposal requires that the revenue be shared between state projects, counties, and municipalities. The proposal also exempts the revenue from the tax and fee increases and tolls, if implemented, from state and local government spending limits.

*Current revenue sources.* Moneys collected from motor fuel taxes and registration and drivers' license fees are dedicated to highways. The Colorado Constitution specifies that money from motor vehicle taxes and fees may be used only for the construction, maintenance, supervision, and administration of state highways, municipal streets, and county roads. These taxes and fees were last adjusted by the General Assembly in 1989 when motor fuel taxes, registration fees, and drivers' license fees were increased.

Source	Amount
Motor Fuel Taxes	\$451 Million
Registration Fees	\$121 Million
Drivers' License Fees	\$16 Million
Total	\$587 Million

State Taxes and Fees Collected for Colorado Highways Fiscal Year 1997

In addition to these revenue sources, the General Assembly appropriated \$105 million in 1995 and \$129 million in 1996 for transportation projects throughout the state. This year the General Assembly enacted legislation which directs approximately \$841 million in additional funds to the 28 STPIP transportation projects over the next five years. Beginning in July 1997, ten percent of sales and use tax revenue – the estimated amount from sales of motor vehicles and related items – is being transferred for state transportation projects. This transfer is contingent upon money being available for other state programs. The \$841 million is not available for county or municipal road projects; it would provide a portion of the \$4.86 billion needed for the 28 projects.

*Motor fuel taxes.* All 50 states impose a motor fuel tax in addition to the federal fuel tax. State gas tax rates range from 7.5 cents per gallon in Georgia to 38 cents per gallon in Connecticut. At 22 cents per gallon, Colorado ranks as the twelfth highest in the nation and third among its neighboring states.

State	Gasoline Tax Rate	Diesel Fuel Rate	Gasohol Fuel Rate
FEDERAL	18.3¢	24.3 ¢	12 ¢
Arizona	18¢	18¢	18¢
Colorado	22 ¢	20.5 ¢	22.¢
Kansas	18 ¢	20 ¢	18¢
Nebraska	24.8 ¢	24.8 ¢	24.8 ¢
New Mexico	17¢	18¢	18¢
Oklahoma	17¢	13 ¢	17¢
Utah	24.5 ¢	24.5 ¢	24.5 ¢
Wyoming	9¢	9¢	9¢

Motor Fuel Tax Rates in Colorado and Neighboring States (as of August 1997)

**Registration fees.** Colorado imposes a vehicle registration fee which is based on vehicle weight. Also, vehicle owners in portions of Adams, Arapahoe, and Douglas counties pay an additional \$10 registration fee for partial funding of the E-470 tollway. All states impose registration fees; some may charge additional taxes, such as a property tax or a specific ownership tax, as is the case in Colorado. An accurate nationwide comparison of the cost of registering a vehicle cannot be made since not all states charge the same type of vehicle-related fees and taxes.

**Proposed new wheels tax.** The proposed new wheels tax is a one-time levy of \$100 on vehicles newly registered in Colorado. This tax would apply to a family or business purchasing an additional vehicle. This tax would not apply to a family or business replacing a vehicle which has been sold or which is no longer in service. The revenue generated by this tax may be used for alternative modes of transportation, such as mass transit, or may be used for traditional highway improvements.

*Tolls.* The Transportation Commission currently has the authority to impose tolls as a means of financing, designing, operating, constructing, and maintaining state highways. In addition, public highway authorities have been given the power to levy tolls as a means of financing new public highway projects such as E-470. The toll revenue from one highway can be used for construction, maintenance, and operation of other highway facilities. The tolls are not required to expire when the project they are funding is completed. This proposal does not indicate whether other modes of transportation improvements can be funded by toll revenue.

*Projected revenue.* Similar to other taxes and fees on motor vehicles, the revenue from the proposed tax and fee increases would be shared between the state and local entities. Consistent with existing highway funding formulas, the state would

receive 60 percent of the increased revenue; counties, 22 percent; and municipalities, 18 percent. The total projected revenue is presented in the following table.

Revenue Projections for 13 Years	5¢ Gas Tax	\$10 Registration Fee	\$100 New Wheels Tax	Total
State Share	\$969 Million	\$245 Million	\$232 Million	\$1.45 Billion
Local Share (cities & counties)	\$646 Million	\$163 Million	\$155 Million	\$964 Million
Total Revenue	\$1.62 Billion	\$408 Million	\$387 Million	\$2.41 Billion

Projected Revenue From Each Proposed Revenue Source

# **Arguments For**

- New money for highways is needed so that the highway system can keep up with Colorado's growth. Colorado's population increased by 14.8 percent from 1987 to 1995. Since 1987, the total number of vehicles registered in the state has increased by nearly 13.2 percent. This growth has led to a 25.2 percent increase in the number of "vehicle miles traveled," a key indicator in determining the underlying causes of traffic congestion and road deterioration. Over 77 miles of Colorado's freeways have reached the "severely congested" designation; approximately 40 percent of all state highways are considered to be in the "poor condition" category.
- 2) This proposal will accelerate the completion of critically needed transportation projects. One reason for the projected shortfall in transportation funding is that gas tax revenue, registration fees, and federal highway funds are not expected to keep pace with inflation over the next 20 years. Furthermore, until recently there has been little state general fund tax money devoted to highways; the state's economic recession in the mid-1980s resulted in sharp reductions in general fund support for highways between 1986 and 1994. While state support for state highways has increased recently, there is no assurance the revenue will be available if state finances change. The state's share of the money raised by this proposal (\$1.45 billion) is dedicated to the 28 projects listed in the STPIP, which are considered to be the highest priority projects in the state.
- 3) The taxes are user fees levied on those who use the roadways. Part of the cost of maintaining these highways is paid by the drivers who use them. Revenue raised by this proposal are designated for specific transportation improvements and are not available for other state government purposes. The taxes end in the year 2010 or sooner if the projects are completed ahead of schedule. Rather than funding highway improvements exclusively, the amendment provides funding for mass transit, such as bus and rail systems, and other alternative transportation modes through the "new wheels" tax. This approach assures that

concerns over air pollution and increased vehicle traffic will be addressed by employing alternative transportation modes where these types of improvements are beneficial.

- 4) Colorado's economic growth and stability are dependent on an efficient and well-maintained transportation system. Employers consistently cite transportation infrastructure as a determining factor in planning business relocation or expansion. By investing in a list of specific projects to improve state transportation, the proposed amendment ensures that new tax moneys will be earmarked for the types of transportation improvements that will accommodate business growth and improve overall mobility for Colorado's citizens.
- 5) The proposed amendment will address Colorado's entire transportation system by allocating funds for county and municipal transportation projects in addition to the state transportation projects detailed in the STPIP. Forty percent of the total revenue raised by this proposal will be used to ensure that local transportation improvements can keep pace with state system improvements and enhance the overall capacity and mobility throughout the state. The local share means there will be additional revenue to address potholes, surface conditions, and capacity of city streets, county roads, and other transportation modes as determined locally.

#### **Arguments Against**

- The measure is unnecessary because funds exist to meet the state's transportation needs. Legislation enacted in 1997 allocates an estimated \$841 million over five years to address state highway construction needs. If this legislation is extended, the funds could substantially reduce the estimated shortfall amount. In addition, general fund surpluses are estimated to total \$1.1 billion over the next five years and these funds could be used for transportation projects. There may also be an increase in the amount of federal transportation funds allocated to the state as a result of pending federal highway legislation.
- 2) The cumulative effect of the tax and fee increases in this proposal will cause financial hardship to both families and businesses. The 5-cent gas tax increase will place Colorado at the third highest gas tax rate in the nation and the first in the region. The motor fuel tax will affect personal vehicles and commercial vehicles since it increases both the gasoline tax and the special fuels (diesel fuel) tax. The \$10 registration fee increase will apply to both family-owned vehicles and commercial fleets. The \$100 new wheels tax will apply to families acquiring an additional vehicle for a newly licensed family member as well as to businesses adding new delivery vehicles to their fleets. It is estimated that an average family will pay \$94 annually in increased gas taxes and registration fees and the new wheels tax. Businesses maintaining fleets of vehicles will be hurt by the new wheels tax which translates into an additional \$100 fee for each vehicle added to their fleets over the next 13 years.

Furthermore, the higher costs of transporting goods will be paid by the consumer.

- 3) The proposed amendment implies that the tax and fee increases will pay for a specified list of transportation improvements. In fact, of the \$2.4 billion raised by this proposal, the state will receive \$1.45 billion, about one-third of the \$4.86 billion in improvements listed in the STPIP. In addition, six of the items listed in the STPIP are not specific projects but are "study corridors" in which the type of improvements and their cost have yet to be determined. Nothing in the initiative requires the Transportation Commission to fund all of the STPIP projects. Presumably, tolls could be used to increase revenue to the STPIP projects, but the proposal does not limit which roads may be tolled, how long the tolls may be in place, or how much the tolls will cost.
- 4) The proposed usage for the new wheels tax may conflict with provisions in the Colorado Constitution. Under the proposal, this tax could be used to pay for mass transit projects. However, the constitution requires that motor fuel taxes and vehicle registration fees be used only for the construction, maintenance, supervision, and administration of the public highways of the state. If a court determines that mass transit does not meet the constitutional criteria for use of motor vehicle taxes and fees, the proposal's source of funding for mass transit and other alternative means of transportation would be eliminated.
- 5) Forty percent of the revenue raised by this proposal will not be used on the 28 projects in the STPIP. The proposal specifies which state projects can be paid for with the tax and fee increases, but there are no specifications on which county and municipal projects will be funded. Since the state will be sharing the revenue with the cities and counties, it is unlikely the state projects will be completed by 2010.

### Appendix A

Strategic Transportation Project Investment Program (STPIP) Colorado Transportation Commission, August 15, 1996

	County	Project
1.	Pueblo	Reconstruction of a major interchange in Pueblo at the intersection of I-25, US-50, and State Highway 47.
2.	El Paso	Widening of I-25 from South Academy Boulevard to Briargate to reduce traffic congestion and improve safety.
3.	Adams	Extends I-270 to I-25 and to the Boulder Turnpike and provides direct connections for the high occupancy vehicle lanes at I-25 and the Boulder Turnpike.
4.	Arapahoe	Improvements on Parker Road from Peoria Street to Hampden Avenue in Aurora including reconstruction of the I-225 and Parker Road interchange.

5.	Adams	Reconstructs the interchange at I-76 and 120th Avenue to improve safety and accommodate increased traffic to Denver International Airport.
6.	Denver	Continues the reconstruction of I-70 east and west of I-25 ("Mousetrap").
7.	Larimer-Weld	Concrete reconstruction of I-25 from the Owl Canyon interchange north of Fort Collins to the Wyoming state line.
8.	Arapahoe-Elbert Lincoln-Kit Carson	Completes reconstruction of I-70 from the Kansas state line to Aurora.
9.	Weld	Expands I-25 to 6 lanes from the current 4 lanes from State Highway 7 to State Highway 66.
10.	Mesa-Delta	Expands US-50 to 4 lanes from the current 2 lanes for 34 miles from Grand Junction to Delta.
11.	Jefferson	Expands US-285 to 4 lanes from the current 2 lanes to Conifer.
12.	Lincoln-Kiowa Baca-Cheyenne Prowers	Completes the concrete reconstruction of US-287 from Kiowa County to the Oklahoma state line.
13.	Mineral	Completes the widening and reconstruction of US-160 on the east side of Wolf Creek Pass.
14.	Clear Creek	Reconstructs and adds additional passing lanes on US-40 over Berthoud Pass.
15.	La Plata	Widens from 2 lanes to 4 lanes State Highway 550 from Durango to the New Mexico state line.
16.	La Plata	Widens from 2 lanes to 4 lanes US-160 from State Highway 3 east to the Florida River.
17.	Jefferson	Extends the current north end of C-470 to the intersection with US-6 providing direct commuter access to C-470.
18.	Weld	Completes the widening from 2 lanes to 4 lanes of the US-34 bypass from I-25 to US-85 through Greeley.
19.	Boulder-Larimer	Completes the widening from 2 lanes to 4 lanes and reconstructs US-287 north of Longmont into Larimer County.
20.	El Paso	Completes the expansion of Powers Boulevard to a 4- to 6-lane facility.
21.	Pitkin	Completes the highway expansion portion of the capacity improvements of State Highway 82 from Basalt to Aspen.

22. Arapahoe Completes the capacity improvements to the Santa Fe Drive Corridor from the intersection with I-25 to Mineral Avenue and includes reconstruction of the old highway, extension of the high occupancy vehicle lanes, and accommodation of the extension of the light rail line.

#### **Construction of Transportation Improvements in 6 Major Corridors**

Southeast Corridor	Generally the I-25 Corridor from Broadway to Lincoln Avenue.
East Corridor	Downtown Denver to Denver International Airport.
West Corridor	US-6 from I-25 to I-70.
I-70 West Corridor	Generally I-70 from Denver International Airport to the Eagle County Airport.
I-25, Denver to Colorado Springs Corridor	Generally the I-25 Corridor from Lincoln Avenue to northern Colorado Springs.
	East Corridor West Corridor I-70 West Corridor I-25, Denver to Colorado Springs

28. North I-25 Corridor I-25 from State Highway 66 to Fort Collins.

#### Title and Text of Statewide Proposal – Amendment 1 TAX AND FEE INCREASES FOR FUNDING TRANSPORTATION PROJECTS

Ballot Title: State taxes shall be increased \$172.8 million annually in the first full fiscal year of implementation, and by whatever additional amounts are raised annually thereafter, until the earlier of December 31, 2010, or the completion of projects described in the program approved on August 15, 1996 by the Colorado Transportation Commission, by an amendment to the Colorado Revised Statutes concerning transportation funding, and, in connection therewith, increasing the fuel excise tax by 5¢ per gallon; increasing the motor vehicle registration fee by \$10; imposing a new tax of \$100 on the initial registration of certain motor vehicles; creating the Colorado Long Term Highway Needs Account and the Colorado Long Term Multi-Modal Transportation Needs Account; authorizing the study and implementation, if feasible, of toll roads to the extent that the revenues available are not sufficient to carry out the purposes of the measure; specifying the revenues to be deposited therein, the amount of revenues allocated to the state, counties, and municipalities, the transportation purposes for which the revenues may be expended, and that such revenues be collected and spent by the state, counties, and municipalities as a voter-approved revenue change under article X, section 20 of the Colorado Constitution.

Be it Enacted by the People of the State of Colorado:

Article 4 of Title 43, Colorado Revised Statutes is amended by the addition of a new Part 6, as follows:

**Section 43-4-601. Short Title.** This part 6 shall be known as the "Colorado Statewide Long Term Transportation Needs Act of 1997".

Section 43-4-602. Declaration. The adoption of this part 6 is intended to provide financing for the transportation needs of the State including improvements to interstate highways, state highways, county highways, the city streets and other multi-modal transportation projects in various locations in the State, as more specifically identified in the Strategic Project Investment Program and as determined by the governing bodies of counties and municipalities which receive funds pursuant to this part 6. The increase in the number of motor vehicles on the highways of the State impacts the State's economy and the quality of life in the State. It is the intention of the people in adopting Section 43-4-605 that vehicles registered in the State after the effective date of this part 6 which add to the total number of vehicles registered in the State should be assessed a one-time tax to assist in the financing of transportation improvements in the State.

Section 43-4-603. Imposition of Additional Fuel Tax. From the effective date of this part 6 to the earlier of December 31, 2010 or the completion of the projects described in the Strategic Project Investment Program approved by the Colorado Transportation Commission on August 15, 1996, the excise taxes imposed by Sections 39-27-102 and 39-27-202 shall be increased five cents per gallon except that the tax on fuel for the propulsion of aircraft imposed pursuant to Section 39-27-102(1)(a)(iv) shall not be increased. Such taxes shall be collected in the same time and manner and subject to the same exemptions as the taxes imposed pursuant to Sections 39-27-102 and 39-27-202.

Section 43-4-604. Imposition of Additional Registration Fee. From the effective date of this part 6 to the earlier of December 31, 2010 or the completion of the projects described in the Strategic Project Investment Program approved by the Colorado Transportation Commission on August 15, 1996, there is hereby imposed an additional registration fee on the registration of motor vehicles of ten dollars per vehicle. Such fee shall be in addition to the fees imposed pursuant to Section 42-3-134. Such fees shall be collected in the same time and manner and subject to the same exemptions as the fees imposed pursuant to Section 42-3-134. No such fee will be collected for the registration of a motor vehicle which is exempt from the payment of the fees imposed pursuant to Section 42-3-134.

**Section 43-4-605. Imposition of New Wheels Tax.** (1) From the effective date of this part 6 to the earlier of December 31, 2010 or the completion of the projects described in the Strategic Project Investment Program approved by the Colorado Transportation Commission on August 15, 1996, there is hereby imposed a new wheels tax of one hundred dollars on the initial registration of any motor vehicle in the State. Such tax shall be collected in the same time and manner and subject to the same exemptions as the fees imposed pursuant to Section 42-3-134. For the purposes of this section, "initial registration" shall mean the first time a motor vehicle is registered in the name of the owner of such vehicle in the State. Such tax shall not apply to:

(a) The registration of a motor vehicle for which such owner has previously paid the tax imposed pursuant to this section in a prior year and which has been continuously registered in the State in the name of the same owner since the payment of such tax.

(b) The registration of a motor vehicle if the owner thereof has acquired such vehicle to replace a motor vehicle which is sold, transferred or disposed of within 90 days before or after such registration or to replace a motor vehicle which has been destroyed or which such owner certifies is no longer operational. A refund of the tax imposed pursuant to this section shall be granted to any person who, within 90 days after paying such tax, sells, transfers or otherwise disposes of another motor vehicle.

(c) The registration of a motor vehicle which is exempt from the payment of registration fees imposed pursuant to Section 42-3-134.

(d) The renewal of the registration of any motor vehicle by a person in whose name such motor vehicle has been registered in the State immediately prior to and at all times since the effective date of this section.

(e) An initial registration resulting from a transfer of title between joint owners of a motor vehicle.

(2) The executive director of the department of revenue is authorized to adopt such rules, regulations and forms as the director deems necessary for the collection of the new wheels tax and the administration and enforcement of this section.

Section 43-4-606. The Colorado Long Term Highway Needs Account. (1) There is hereby created in the state treasurer's office within the highway users tax fund the Colorado Long Term Highway Needs Account. The revenues derived from Sections 43-4-603, and 43-4-604, net of the costs of collection and refunds, shall be deposited to the Long Term Highway Needs Account. The general assembly shall not make any annual appropriation (whether by regular, special, or supplementary appropriation) or any statutory distribution from the Long Term Highway Needs Account for any purpose or purposes other than as set forth in this section. All moneys in the Long Term Highway Needs Account are appropriated to the recipients of the revenues described in subsection 2 of this section for the acquisition of rights-of-way for, and the construction, engineering, safety, reconstruction, improvement, repair, maintenance, and administration of, the state highway system, the county highway systems, the city street systems, and other public roads and highways of the state in accordance with this section.

(2) The revenues in the Long Term Highway Needs Account shall be allocated as follows:

(a) Twenty-two percent of such revenue shall be paid to the county treasurers of the respective counties, subject to annual appropriation by the general assembly, and shall be allocated and expended as provided in section 43-4-207.

(b) Eighteen percent of such revenue shall be paid to the cities and incorporated towns, subject to annual appropriation by the general assembly, and shall be allocated and expended as provided in section 43-4-208 (6)(a).

(c) The balance of such revenue shall be expended by the Department of Transportation for the acquisition, construction, maintenance, improvement or operation of the projects described in the Strategic Project Investment Program approved by the Colorado Transportation Commission on August 15, 1996.

Section 43-4-607. The Colorado Long Term Multi-Modal Transportation Needs Account. (1) There is hereby created in the state treasurer's office within the highway users tax fund the Colorado Long Term Multi-Modal Transportation Needs Account. The revenues derived from Section 43-4-605, net of the costs of collection and refunds, shall be deposited to the Long Term Multi-Modal Transportation Needs Account. The general assembly shall not make any annual appropriation (whether by regular, special, or supplementary appropriation) or any statutory distribution from the Long Term Multi-Modal Transportation Needs Account for any purpose or purposes other than as set forth in this section. All moneys in the Long Term Multi-Modal Transportation Needs Account are appropriated by the recipients of the revenues described in subsection 2 of this section for the acquisition of rights-of-way for, and the construction, engineering, safety, reconstruction, improvement, repair, maintenance, and administration of the state highway system, the county highway systems, the city street systems, and other public roads and highways of the state, and any system which transports the public by bus, rail or other means of conveyance regardless of whether such system is located in the right-of-way of a public road, street or highway, and in accordance with this section.

(2) The revenues in the Long Term Multi-Modal Transportation Needs Account shall be allocated as follows:

(a) Twenty-two percent of such revenue shall be paid to the county treasurers of the respective counties, subject to annual appropriation by the general assembly, and shall be allocated and expended as provided in section 43-4-207 except that such moneys may be expended for any of the purposes set forth in subsection (1) of this section.

(b) Eighteen percent of such revenue shall be paid to the cities and incorporated towns, subject to annual appropriation by the general assembly, and shall be allocated and expended as provided in section 43-4-208 (6)(a) except that such moneys may be expended for any of the purposes set forth in subsection (1) of this section.

(c) The balance of such revenue shall be expended by the Department of Transportation for the acquisition, construction, maintenance, improvement or operation of the projects described in the Strategic Project Investment Program approved by the Colorado Transportation Commission on August 15, 1996.

Section 43-4-608. Revenue Change. In order to assure that the revenues derived pursuant to this part 6 are available for the purposes intended by the people, the adoption of this part 6 shall constitute a voter approved revenue change for the purposes of Subsection 7 of Article X, Section 20 of the Colorado Constitution. It is the intention of the people in adopting this part 6 that the revenues derived under this part 6 be used to meet Colorado's long term transportation needs and that the additional revenues derived under this part 6 should be collected and expended by the State, counties and municipalities without regard to the spending or revenue limits of Article X, Section 20 of the Colorado Constitution and without affecting the ability of the State, counties and municipalities to collect and spend other revenues.

**Section 43-4-609. Tolls.** The Colorado Transportation Commission shall study and implement, if feasible, toll roads to the extent that the revenues available under this part 6 are insufficient for the purposes of this part 6.

Section 43-4-610. Strategic Project Investment Program. The Colorado Transportation Commission shall annually in the month of January beginning in 1999 report to the general assembly and the department of revenue concerning the status of completion of the projects described in the Strategic Project Investment Program approved by the Colorado Transportation Commission on August 15, 1996. If all of such projects are completed, as determined by the Colorado Transportation Commission shall notify the general assembly and department of revenue of such completion.

Section 43-4-610. Severability. If any section, paragraph, clause, or provision of this act shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause, or provision shall not affect any of the remaining provisions of this act, the intent being that the same are severable.

Section 43-4-611. Effective Date. This part 6 shall take effect as provided in Article V, Section I(4) of the Constitution, provided that the increased taxes and fees imposed pursuant to this part take effect thirty days after the effective date of this part 6.

#### LOCAL ELECTION OFFICES

#### Offices of the County Clerks and Recorders

Adams	450 S. 4th Ave. Brighton, CO 80601-3195	(303) 654-6030
Alamosa	402 Edison Ave. Alamosa, CO 81101-0630	(719) 589-6681
Arapahoe	5334 S. Prince St. Littleton, CO 80166-0211	(303) 795-4511
Archuleta	449 San Juan Pagosa Springs, CO 81147-2589	(970) 264-5633
Baca	741 Main St. Springfield, CO 81073	(719) 523-4372
Bent	725 Carson Las Animas, CO 81054-0350	(719) 456-2009
Boulder	13th & Spruce Boulder, CO 80306-8041	(303) 441-3516
Chaffee	104 Crestone Ave. Salida, CO 81201-0699	(719) 539-4004
Cheyenne	P. O. Box 567 Cheyenne Wells, CO 80810-0567	(719) 767-5685
Clear Creek	405 Argentine St. Georgetown, CO 80444-2000	(303) 569-3251
		ext. 239
Conejos	6683 County Road 13 Conejos, CO 81129-0127	(719) 376-5422
Costilla	354 Main St. San Luis, CO 81152-0308	(719) 672-3301
Crowley	110 E. 6th St. Ordway, CO 81063	(719) 267-4643
Custer	205 S. 6th St. Westcliffe, CO 81252-0150	(719) 783-2441
Delta	501 Palmer #211 Delta, CO 81416	(970) 874-2150
Denver	Denver Election Commission,	(303) 640-2351
	303 W. Colfax Ave. #101 Denver, CO 80204	
Dolores	409 N. Main St. Dove Creek, CO 81324-0058	(970) 677-2381
Douglas	301 Wilcox St. Castle Rock, CO 80104	(303) 660-7444
Eagle	500 Broadway Eagle, CO 81631-0537	(970) 328-8710
Elbert	P. O. Box 37 Kiowa, CO 80117-0037	(303) 621-3116
El Paso	200 S. Cascade Colorado Springs, CO 80901-2007	(719) 520-6225
Fremont	615 Macon Ave. #100 Canon City, CO 81212	(719) 275-1522
Garfield	109 8th St. #200 Glenwood Springs, CO 81601	(970) 945-2377
Gilpin	203 Eureka St. Central City, CO 80427-0429	(303) 582-5321
Grand	308 Byers Ave.	(970) 725-3347
	Hot Sulphur Springs, CO 80451-0120	ext. 210
Gunnison	200 E. Virginia Ave. Gunnison, CO 81230	(970) 641-1516
Hinsdale	317 N. Henson St. Lake City, CO 81235-0009	(970) 944-2228
Huerfano	401 Main St. Ste 204 Walsenburg, CO 81089	(719) 738-2380
Jackson	396 La Fever St. Walden, CO 80480-0337	(970) 723-4334
Jefferson	100 Jefferson County Parkway Golden, CO 80419-2560	(303) 271-8168
Kiowa	1305 Goff St. Eads, CO 81036-0037	(719) 438-5421
Kit Carson	251 16th St. Burlington, CO 80807-0249	(719) 346-8638
Lake	505 Harrison Ave. Leadville, CO 80461-0917	(719) 486-1410
La Plata	1060 2nd Ave. Durango, CO 81302-0519	(970) 382-6296
Larimer	200 W. Oak St. Ft. Collins, CO 80522-1190	(970) 498-7820
Las Animas	200 S Maple St. Rm 205 Trinidad, CO 81082-0115	(719) 846-3314
Lincoln	103 3rd Ave. Hugo, CO 80821-0067	(719) 743-2444
Logan	315 Main St. Sterling, CO 80751-4349	(970) 522-1544
Mesa	750 Main St. Grand Junction, CO 81502-5009	(970) 244-1670
Mineral	1201 N. Main St. Creede, CO 81130	(719) 658-2440

Moffat	221 W. Victory Way Craig, CO 81625	(970) 824-5484
Montezuma	109 W. Main St. Room 108 Cortez, CO 81321	(970) 565-3728
Montrose	320 S. 1st St. Montrose, CO 81402-1289	(970) 249-3362
Morgan	P. O. Box 1399 Ft. Morgan, CO 80701-1399	(970) 867-5616
Otero	3rd & Colorado Ave. La Junta, CO 81050-0511	(719) 383-3020
Ouray	541 4th St. Ouray, CO 81427	(970) 325-4961
Park	501 Main St. Fairplay, CO 80440-0220	(719) 836-4222
Phillips	221 S. Interocean Ave. Holyoke, CO 80734	(970) 854-3131
Pitkin	530 E. Main St. #101 Aspen, CO 81611	(970) 920-5180
Prowers	P. O. Box 889 Lamar, CO 81052-0889	(719) 336-4337
Pueblo	215 W. 10th St. Pueblo, CO 81002-0878	(719) 583-6520
Rio Blanco	555 Main St. Meeker, CO 81641-1067	(970) 878-5068
Rio Grande	P. O. Box 160 Del Norte, CO 81132-0160	(719) 657-3334
Routt	522 Lincoln Ave. Steamboat Springs, CO 80477-3598	(970) 870-5556
Saguache	501 4th St. Saguache, CO 81149-0176	(719) 655-2512
San Juan	1557 Green St. Silverton, CO 81433-0466	(970) 387-5671
San Miguel	P. O. Box 548 Telluride, CO 81435-0548	(970) 728-3954
Sedgwick	315 Cedar Julesburg, CO 80737	(970) 474-3346
Summit	208 E. Lincoln Breckenridge, CO 80424-1538	(970) 453-2561
		ext. 232
Teller	101 W. Bennett Ave. Cripple Creek, CO 80813	(719) 689-2951
Washington	150 Ash Akron, CO 80720	(970) 345-6565
Weld	915 10th St. Greeley, CO 80632	(970) 353-3840
Yuma	310 Ash St. Wray, CO 80758-0426	(970) 332-5897

#### Some counties may be using mail ballots in this election. Check with your county clerk and recorder for further information.