Existing Food Sales Tax—Proposed Use Amendment

November 3, 2026 Coordinated Election

NO NEW TAX | NO TAX-RATE INCREASE

The proposal would expand the permitted community uses of existing food-tax revenue. It would not change which purchases are taxed or increase taxes.

What is “food for domestic consumption”?

Generally, groceries and similar food products purchased for preparation or consumption at home.

Generally included	Generally not included
• Groceries and similar food products • Food prepared or consumed at home	• Restaurant meals or hot prepared food • Alcohol, tobacco, pet food, and non-food household items

The amendment would not change this product scope.

How may the revenue be used today?

2002	**Capital improvements** • Parks and recreation facilities • Trails and walkways • Streets, bridges, and traffic-control improvements • Implemented in 2002 via Ordinance No. 161-02.
2021	**Police station** • Designing, constructing, equipping, and maintaining a new City police station • Implemented in 2022 via Ordinance No. 769-22.

Current restriction: Revenue may be spent only for voter-authorized purposes, not for general municipal purposes.

What would be added if voters approve?

NEW USE 1

Performance-based economic development incentives

Intended to attract commercial development, create jobs, expand local shopping opportunities, and generate additional sales-tax revenue.

NEW USE 2

Operations that support and sustain City facilities and improvements

Operations would support and sustain facilities and improvements maintained by the City for the purposes established in 2002 and expanded for the police station in 2021, as implemented in 2022.

City of Evans, Colorado

What changes—and what stays the same?

Would change	Would not change
• Two additional permitted uses become available. • Council may consider eligible expenditures during the annual budget process.	• The existing tax rate does not change. • Existing voter-approved uses continue. • The police facility and previously financed improvements remain the first maintenance priority. • Taxable purchases do not change.

What happens after the election?

If voters approve	If voters do not approve
• Permitted uses expand to include the two proposed categories. • The existing tax continues at the current rate. • All current voter-approved uses continue.	• No new permitted uses are added. • The 2002 and 2021 authorized uses remain unchanged. • The existing tax continues at the current rate.

IN EITHER OUTCOME: The ballot question does not create a new tax and does not increase the existing tax rate.

What oversight remains?

- Revenue may be spent only for purposes authorized by voters.
- City Council has final authority over the annual budget and appropriation process.
- Approval of Resolution No. 25-2026, approved August 18, 2026, only places the question on the ballot; it does not authorize an expenditure.

Frequently asked questions

Is this a new tax or rate increase? No. It only affects the permitted uses of an existing tax.

Would the amendment change which products are taxed? No.

What if the measure is unsuccessful? Current authorized uses remain unchanged.

Election date: November 3, 2026