Amend printed bill, page 40, after line 18 insert:

"SECTION 17. In Colorado Revised Statutes, 39-26-623, amend as amended by House Bill 19-1240 (1)(a)(II)(A) as follows:

39-22-623. Disposition of collections - definition. (1) The proceeds of all money collected under this article 22, less the reserve retained for refunds, shall be credited as follows:

(a) (II) (A) Effective July 1, 1987, an amount equal to twenty-seven percent of the gross state cigarette tax shall be apportioned to incorporated cities and incorporated towns that levy taxes and adopt formal budgets and to counties. For the purposes of this section, a city and county is considered a city. The city or town share shall be apportioned according to the percentage of state sales tax revenues collected by the department of revenue in an incorporated city or town as compared to the total state sales tax collections that may be allocated to all political subdivisions in the state; the county share shall be the same as that which the percentage of state sales tax revenues collected in the unincorporated area of the county bears to total state sales tax revenues that may be allocated to all political subdivisions in the state. The department of revenue shall certify to the state treasurer, at least annually, the percentage for allocation to each city, town, and county, and the department shall apply the percentage for allocation certified shall be applied by said department in all distributions to cities, towns, and counties until changed by certification to the state treasurer. In order to qualify for distributions of state income tax money, units of local government are prohibited from imposing taxes on any person as a condition for engaging in the business of selling cigarettes. For purposes of this subsection (1)(a)(II), the "gross state cigarette tax" means the total tax FROM TEN MILLS ON EACH CIGARETTE before the discount provided for in section 39-28-104 (1), PLUS AN AMOUNT EQUAL TO THE AMOUNT DEPOSITED IN THE GENERAL FUND FOR THE STATE FISCAL YEAR UNDER SECTION 24-22-118 (3)(c)(II). For any city, town, or county that was previously disqualified from the apportionment set forth in this subsection (1)(a)(II)(A) by reason of imposing a fee or license related to the sale of cigarettes, the city, town, or county is eligible for any allocation of money that is based on an apportionment made on or after the effective date of this subsection (1)(a)(II)(A), as amended, but not for an allocation of money that is based on an apportionment made before the effective date of this subsection (1)(a)(II)(A), as amended.".

Renumber succeeding section accordingly.