

SENATE COMMITTEE OF REFERENCE AMENDMENT

Committee on Appropriations.

HB19-1333 be amended as follows:

1 Amend reengrossed bill, page 5, line 2, strike "AND".

2 Page 5, line 3, after "CIGARETTE," insert "EXPANDING THE EXISTING
3 CIGARETTE AND TOBACCO TAXES TO APPLY TO SALES TO CONSUMERS
4 FROM OUTSIDE OF THE STATE,".

5 Page 5, after line 23 insert:

6 **"SECTION 2.** In Colorado Revised Statutes, 39-28-101, **amend**
7 the introductory portion and (4) as follows:

8 **39-28-101. Definitions.** As used in this ~~article~~ ARTICLE 28, unless
9 the context otherwise requires:

10 (4) (a) "Wholesaler" means any person, firm, limited liability
11 company, partnership, or corporation who IS DOING BUSINESS IN THIS
12 STATE AND WHO:

13 (I) Imports cigarettes into this state for sale or resale; OR

14 (II) SELLS CIGARETTES DIRECTLY TO A CONSUMER:

15 (A) INTO THE STATE BY MAIL OR DELIVERY SERVICE; AND

16 (B) THROUGH THE INTERNET OR A COMPUTER NETWORK, BY
17 TELEPHONE, OR THROUGH ANY OTHER MEANS.

18 (b) FOR PURPOSES OF SUBSECTION (4)(a) OF THIS SECTION, THE
19 DEPARTMENT OF REVENUE SHALL ESTABLISH BY RULE A STANDARD FOR
20 "DOING BUSINESS IN THIS STATE".

21 Renumber succeeding sections accordingly.

22 Page 9, after line 4 insert:

23 **"SECTION 8.** In Colorado Revised Statutes, 39-28.5-101, **amend**
24 the introductory portion (2) as follows:

25 **39-28.5-101. Definitions.** As used in this ~~article~~ ARTICLE 28.5,
26 unless the context otherwise requires:

27 (2) (a) "Distributor" means every person who IS DOING BUSINESS
28 IN THIS STATE AND WHO:

29 (I) First receives tobacco products in this state;

30 (II) ~~every person who~~ Sells tobacco products in this state ~~who~~ AND
31 is primarily liable for the tobacco products tax on such products;

32 (III) ~~and every person who~~ First sells or offers for sale in this state
33 tobacco products imported into this state from any other state or country;

34 AND

1 (IV) SELLS TOBACCO PRODUCTS DIRECTLY TO A CONSUMER:
2 (A) INTO THE STATE BY MAIL OR DELIVERY SERVICE; AND
3 (B) THROUGH THE INTERNET OR A COMPUTER NETWORK, BY
4 TELEPHONE, OR THROUGH ANY OTHER MEANS.
5 (b) FOR PURPOSES OF SUBSECTION (2)(a) OF THIS SECTION, THE
6 DEPARTMENT OF REVENUE SHALL ESTABLISH BY RULE A STANDARD FOR
7 "DOING BUSINESS IN THIS STATE".

8 Renumber succeeding sections accordingly.

9 Page 10, after line 10 insert:

10 "SECTION 11. In Colorado Revised Statutes, 39-28.5-107,
11 amend (1) as follows:

12 **39-28.5-107. When credit may be obtained for tax paid.**

13 (1) Where tobacco products, upon which the tax imposed by this article
14 ARTICLE 28.5 has been reported and paid, are shipped or transported by
15 the distributor to retailers without the state to be sold by those retailers,
16 are shipped or transported by the distributor to a consumer without the
17 state on or after ~~September 1, 2015, but prior to September 1, 2018~~
18 JANUARY 1, 2020, or are returned to the manufacturer by the distributor
19 or destroyed by the distributor, credit of such tax may be made to the
20 distributor in accordance with regulations prescribed by the department."

21 Page 13, strike lines 2 through 7 and substitute:

22 "(2) (a) "DISTRIBUTOR" MEANS EVERY PERSON WHO IS DOING
23 BUSINESS IN THIS STATE AND WHO:

24 (I) FIRST RECEIVES NICOTINE PRODUCTS IN THIS STATE;

25 (II) SELLS NICOTINE PRODUCTS IN THIS STATE AND IS PRIMARILY
26 LIABLE FOR THE NICOTINE PRODUCTS TAX ON THE NICOTINE PRODUCTS;

27 (III) FIRST SELLS OR OFFERS FOR SALE IN THIS STATE NICOTINE
28 PRODUCTS IMPORTED INTO THIS STATE FROM ANY OTHER STATE OR
29 COUNTRY; AND

30 (IV) SELLS NICOTINE PRODUCTS DIRECTLY TO A CONSUMER:

31 (A) INTO THE STATE BY MAIL OR DELIVERY SERVICE; AND

32 (B) THROUGH THE INTERNET OR A COMPUTER NETWORK, BY
33 TELEPHONE, OR THROUGH ANY OTHER MEANS.

34 (b) FOR PURPOSES OF SUBSECTION (2)(a) OF THIS SECTION, THE
35 DEPARTMENT OF REVENUE SHALL ESTABLISH BY RULE A STANDARD FOR
36 "DOING BUSINESS IN THIS STATE".

37 Page 19, strike line 7 and substitute "BE SOLD BY THOSE RETAILERS, ARE

1 SHIPPED OR TRANSPORTED BY THE DISTRIBUTOR TO A CONSUMER WITHOUT
2 THE STATE ON OR AFTER JANUARY 1, 2020, OR ARE RETURNED TO THE
3 MANUFACTURER".

4 Page 44, line 8, strike "18" and substitute "20".

5 Page 44, line 12, strike "18" and substitute "20".

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