

SB025_L.004

SENATE COMMITTEE OF REFERENCE AMENDMENT

Committee on Finance.

SB24-025 be amended as follows:

- 1 Amend printed bill, page 5, line 1, strike "29-2-209, 29-2-210, AND
2 29-2-212," and substitute "29-2-209 AND 29-2-211,".
- 3 Page 6, line 27, strike "JURISDICTION" and substitute "JURISDICTION,
4 REGARDLESS OF WHETHER THE PROVISIONS OF THE SALES TAX ORDINANCE
5 OF THE REQUESTING HOME RULE JURISDICTION APPLIES THE SALES TAX TO
6 THE EXEMPTIONS LISTED IN SECTION 29-2-105 (1)(d)(I),".
- 7 Page 7, line 6, after "GOVERNMENTS;" add "AND".
- 8 Page 7, line 8, strike "39-26-208; ~~C.R.S.~~ and" and substitute "39-26-208.
9 ~~C.R.S.~~ and".
- 10 Page 7, strike lines 9 and 10 and substitute:
11 ~~"(c) Whether or not the ordinance applies the sales tax to the~~
12 ~~exemptions listed in section 29-2-105 (1)(d)(I)."~~
- 13 Page 9, strike line 7.
- 14 Page 9, line 9, strike "BALLOT." and substitute "BALLOT, NO LATER THAN
15 FOURTEEN DAYS AFTER THE ADOPTION OF THE ORDINANCE OR
16 RESOLUTION.".
- 17 Page 10, line 7, before "AFTER" insert "THAT IS AT LEAST FORTY-FIVE
18 DAYS".
- 19 Page 10, line 13, strike "GOVERNMENT," and substitute "GOVERNMENT OR
20 REQUESTING HOME RULE JURISDICTION,".
- 21 Page 13, strike line 4 and substitute "**of 29-2-106 (3)(a)]** The".
- 22 Page 13, line 5, strike "at no charge," and substitute "~~at no charge,~~".
- 23 Page 14, strike lines 10 through 27.
- 24 Page 15, strike lines 1 through 6 and substitute:
25 "(2) (a) IF, IN THE COURSE OF A CASE OR CLAIM ARISING UNDER
26 THIS PART 2, OR UNDER ARTICLE 21 OF TITLE 39, A TAXPAYER OR THE
27 EXECUTIVE DIRECTOR ASSERTS THAT ALL OR PART OF A SALES OR USE TAX

1 ASSESSMENT OR REFUND CLAIM HAS BEEN ERRONEOUSLY PAID TO THE
2 STATE OR TO ANOTHER STATUTORY LOCAL GOVERNMENT, SPECIAL
3 DISTRICT, OR HOME RULE JURISDICTION, THEN, SUBJECT TO THE
4 REQUIREMENTS SET FORTH IN SUBSECTION (2)(b) OF THIS SECTION:

5 (I) NEITHER THE TAXPAYER NOR THE EXECUTIVE DIRECTOR NEEDS
6 TO FILE A CLAIM FOR REFUND WITH THE JURISDICTION THAT ERRONEOUSLY
7 RECEIVED THE SALES OR USE TAX;

8 (II) THE EXECUTIVE DIRECTOR MAY ORDER PAYMENT FROM THE
9 JURISDICTION THAT ERRONEOUSLY RECEIVED THE SALES OR USE TAX IN
10 THE AMOUNT ERRONEOUSLY PAID, WITH INTEREST, IF APPLICABLE,
11 PURSUANT TO SECTION 39-21-110, TO THE CORRECT JURISDICTION, OR TO
12 THE TAXPAYER, AS THE CASE MAY BE;

13 (III) NOTWITHSTANDING SECTION 29-2-209, THE PERIODS OPEN OR
14 CLOSED TO ASSESSMENT OR REFUND UNDER THE ORDINANCE OR
15 RESOLUTION OF ANY STATUTORY LOCAL GOVERNMENT, SPECIAL DISTRICT,
16 OR HOME RULE JURISDICTION; UNDER SECTIONS 39-21-107 (1), 36-26-125,
17 39-26-210, AND 39-26-703; OR UNDER AN INTERGOVERNMENTAL
18 TRANSFER AGREEMENT MAY NOT BAR ANY OF THE REMEDIES SET FORTH
19 IN THIS SUBSECTION (2)(a);

20 (IV) THE TAXPAYER SHALL RECEIVE A CREDIT AGAINST ANY
21 ASSESSED SALES OR USE TAX DUE UP TO THE AMOUNT ORDERED TO BE PAID
22 BY THE JURISDICTION THAT ERRONEOUSLY RECEIVED THE SALES OR USE
23 TAX; AND

24 (V) THE EXECUTIVE DIRECTOR MAY WAIVE, FOR GOOD CAUSE
25 SHOWN, ANY PENALTIES ASSESSED THEREON, OR ANY INTEREST ASSESSED
26 IN EXCESS OF THE AMOUNT PAID, IF ANY, BY THE JURISDICTION THAT
27 ERRONEOUSLY RECEIVED THE SALES OR USE TAX PURSUANT TO
28 SUBSECTION (2)(a)(II) OF THIS SECTION."

29 Page 15, line 17, strike "DEPARTMENT" and substitute "STATE".

30 Page 16, strike lines 8 through 16 and substitute "VENDOR MAY USE THE
31 GIS DATABASE AND BE HELD HARMLESS AS DESCRIBED IN SECTION
32 39-26-105.2 WHEN COLLECTING AND REMITTING SALES OR USE TAX TO THE
33 DEPARTMENT PURSUANT TO THIS PART 2."

34 Page 28, line 3, strike "THIS RELIEF" and substitute "AUTOMATIC PENALTY
35 AND INTEREST RELIEF".

36 Page 28, line 8, after the period add "NOTHING IN THIS SUBSECTION (5)(a)
37 PROHIBITS A LOCAL GOVERNMENT FROM WAIVING PENALTIES OR INTEREST
38 FOR GOOD CAUSE SHOWN."

- 1 Page 61, line 14, strike "Beginning July 1, 2024, any" and substitute
2 "~~Beginning July 1, 2014, Any~~".
- 3 Page 63, line 19, strike "shall" and substitute "shall:".
- 4 Page 63, strike lines 20 through 25 and substitute:
- 5 "(I) Any district formed prior to or on July 1, 1993, pay in any
6 given fiscal year commencing on or after July 1, 1994, more than an
7 amount equal to the amount paid by the district in the 1993-94 fiscal year;
8 as adjusted in accordance with changes in the ~~consumer price index for
9 the Denver-Boulder consolidated statistical area~~ DEPARTMENT OF LABOR,
10 BUREAU OF LABOR STATISTICS CONSUMER PRICE INDEX FOR
11 DENVER-AURORA-LAKEWOOD FOR ALL ITEMS AND ALL URBAN
12 CONSUMERS, OR ITS APPLICABLE PREDECESSOR OR SUCCESSOR INDEX;
- 13 (II) Any district formed after July 1, 1993, pay in any given
14 fiscal".
- 15 Page 66, line 14, strike "levied and collected" and substitute "~~levied and
16 collected, ADMINISTERED, AND ENFORCED BY THE EXECUTIVE DIRECTOR
17 OF THE DEPARTMENT OF REVENUE~~".
- 18 Page 67, strike lines 2 through 5 and substitute "~~monthly distribution of
19 sales tax collections to the district~~ PURSUANT TO PART 2 OF ARTICLE 2 OF
20 TITLE 29. The district shall pay the net incremental cost incurred by the
21 department in the administration and collection of the sales tax.".
- 22 Page 69, line 15, strike "in the" and substitute "~~in the~~".
- 23 Page 69, strike lines 16 through 22 and substitute: "~~same manner as that
24 for the collection, administration, and enforcement of the state sales and
25 use tax imposed under article 26 of title 39, C.R.S., including, without
26 limitation, the retention by a vendor of the percentage of the amount
27 remitted to cover the vendor's expense in the collection and remittance of
28 said tax as provided in section 39-26-105, C.R.S. The executive director
29 shall make monthly distributions of such sales and use tax collections to
30 the district~~ PURSUANT TO PART 2 OF ARTICLE 2 OF TITLE 29. The district
31 shall pay the net incremental".
- 32 Page 71, strike line 15 and substitute "(1) and (2) as follows:".
- 33 Page 71, strike lines 26 and 27.

- 1 Page 72, strike lines 1 through 5 and substitute: "director of the
2 department of revenue ~~in the same manner as that for the collection,~~
3 ~~administration, and enforcement of the state sales tax imposed under~~
4 ~~article 26 of title 39, C.R.S., including, without limitation, the retention~~
5 ~~by a vendor of the percentage of the amount remitted to cover the~~
6 ~~vendor's expense in the collection and remittance of said tax as provided~~
7 ~~in section 39-26-105, C.R.S. The executive director shall make monthly~~
8 ~~distributions of such sales tax collections to the district. PURSUANT TO~~
9 PART 2 OF ARTICLE 2 OF TITLE 29. The".
- 10 Page 73, strike lines 3 through 10.
- 11 Page 73, line 16, strike "revenue." and substitute "revenue".
- 12 Page 73, line 22, strike "~~district.~~" And substitute "~~district~~ PURSUANT TO
13 PART 2 OF ARTICLE 2 OF TITLE 29."
- 14 Page 74, line 24, strike "revenue." and substitute "revenue".
- 15 Page 75, line 3, strike "~~district.~~" And substitute "~~district~~ PURSUANT TO
16 PART 2 OF ARTICLE 2 OF TITLE 29."
- 17 Page 75, line 25, strike "section." and substitute "section".
- 18 Page 76, line 2, strike "The" and substitute "The".
- 19 Page 76, strike lines 3 and 4 and substitute "~~executive director shall~~
20 ~~distribute sales tax collections to the district monthly~~ PURSUANT TO PART
21 2 OF ARTICLE 2 OF TITLE 29. The district shall pay the net incremental cost
22 incurred by the".
- 23 Page 77, line 7, strike "~~levied and collected~~" and substitute "~~levied and~~
24 ~~collected, ADMINISTERED, AND ENFORCED BY THE EXECUTIVE DIRECTOR~~
25 ~~OF THE DEPARTMENT OF REVENUE~~".
- 26 Page 77, line 14, strike "revenue." and substitute "revenue".
- 27 Page 77, strike lines 19 and 20 and substitute "~~39-26-105, C.R.S. The~~
28 ~~executive director shall make monthly distributions of sales tax~~
29 ~~collections to the district~~ PURSUANT TO PART 2 OF ARTICLE 2 OF TITLE 29.
30 The district shall pay".
- 31 Page 78, line 16, strike "revenue." And substitute "revenue".

- 1 Page 78, strike lines 21 and 22 and substitute "~~tax as provided in section~~
2 ~~39-26-105. The executive director shall make monthly distributions of~~
3 ~~sales and use tax collections to the district~~ PURSUANT TO PART 2 OF
4 ARTICLE 2 OF TITLE 29. The".
- 5 Page 79, line 14, strike "(1)(q)(I)" and substitute "(1)(q)(I)(B)".
- 6 Page 79, strike lines 18 through 22.
- 7 Page 79, line 23, strike "(B)" and substitute "(q) (I) (B)".
- 8 Page 80, strike lines 5 through 17.
- 9 Page 81, strike lines 10 and 11 and substitute "a station area improvement
10 district, making improvements, assessing the costs of improvements made
11 against property, and levying a sales tax".
- 12 Page 81, line 15, strike "THE METHOD OF".
- 13 Page 81, strike lines 16 and 17 and substitute "ANY SALES TAX ADOPTED
14 PURSUANT TO THIS SECTION SHALL BE LEVIED IN THE SAME MANNER AS
15 SET FORTH IN SECTION 30-20-604.5 (1) AND SHALL BE COLLECTED,
16 ADMINISTERED, AND ENFORCED BY THE EXECUTIVE DIRECTOR OF THE
17 DEPARTMENT OF REVENUE PURSUANT TO PART 2 OF ARTICLE 2 OF TITLE
18 29.".
- 19 Page 82, line 3, strike "revenue." and substitute "revenue".
- 20 Page 82, strike lines 8 and 9 and substitute "~~provided in section~~
21 ~~39-26-105, C.R.S. The executive director shall make monthly~~
22 ~~distributions of sales tax collections to the district~~ PURSUANT TO PART 2
23 OF ARTICLE 2 OF TITLE 29. The district".
- 24 Page 83, line 11, strike "SECTION 29-2-208 (5)(b)," and substitute
25 "SECTION 29-2-208 (2)(a)(III), AND SECTION 29-2-302 (5)(b),".
- 26 Page 84, line 14, strike "**amend**" and substitute "**repeal**".
- 27 Page 84, strike lines 17 through 21 and substitute "(1) (d) (III) ~~If a~~
28 ~~retailer is permitted to retain an amount to cover the retailer's expense in~~
29 ~~collecting and remitting local sales tax that is the same amount as~~
30 ~~permitted by the state under this section, then such amount is the amount~~
31 ~~that was permitted as of December 31, 2019.~~".

- 1 Page 87, line 12, strike "SECTION 29-2-208 (5)(b);" and substitute
2 "SECTIONS 29-2-208 (2)(a)(III) AND 29-2-302 (5)(b);".
- 3 Page 88, line 5, strike "SECTION" and substitute "SECTIONS 29-2-208
4 (2)(a)(III) AND".
- 5 Page 88, line 27, strike "SECTIONS 39-26-734 (4)(d) AND 29-2-208 (5)(b)," and substitute "SECTIONS 39-26-734 (4)(d), 29-2-208 (2)(a)(III), AND
6 29-2-302 (5)(b),".
- 7
- 8 Page 89, lines 6 and 7, strike "SECTION 29-2-208 (5)(b)," and substitute
9 "SECTIONS 29-2-208 (2)(a)(III) AND 29-2-302 (5)(b),".
- 10 Page 90, line 26, strike "(1)(j)(I)" and substitute "(1)(j)(I)(C)".
- 11 Page 91, strike lines 4 through 10 and substitute:
- 12 "(i.5) (V) ~~Upon the request of the authority, The executive~~
13 ~~director of the department of revenue shall administer and collect,~~
14 ~~ADMINISTER, AND ENFORCE the visitor benefit tax authorized by~~
15 ~~subparagraph (I) of this paragraph (i.5). If the authority requests that the~~
16 ~~executive director administer and collect the tax, the executive director~~
17 ~~shall make monthly distributions of the tax collections to the authority.~~
18 SUBSECTION (1)(i.5)(I) OF THIS SECTION PURSUANT TO PART 2 OF ARTICLE
19 2 OF TITLE 29. The".
- 20 Page 91, strike lines 24 through 27.
- 21 Page 92, strike lines 1 and 2.
- 22 Page 94, line 1, strike "29-2-208" and substitute "29-2-207".

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