

**First Regular Session  
Seventy-second General Assembly  
STATE OF COLORADO**

**REENGROSSED**

*This Version Includes All Amendments  
Adopted in the House of Introduction*

LLS NO. 19-0670.01 Jennifer Berman x3286

**HOUSE BILL 19-1033**

---

**HOUSE SPONSORSHIP**

**Tipper and Kennedy**, Arndt, Becker, Bird, Caraveo, Duran, Galindo, Gonzales-Gutierrez, Jaquez Lewis, Kipp, Lontine, McCluskie, Mullica, Roberts

**SENATE SPONSORSHIP**

**Fields and Priola**,

---

**House Committees**  
Health & Insurance

**Senate Committees**

---

**A BILL FOR AN ACT**

101 **CONCERNING A LOCAL GOVERNMENT'S AUTHORITY TO REGULATE**  
102 **PRODUCTS CONTAINING NICOTINE.**

---

**Bill Summary**

*(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)*

**Sections 1 through 3** of the bill authorize a county to enact a resolution or ordinance that prohibits a minor from possessing or purchasing cigarettes, tobacco products, or nicotine products. Sections 1 and 2 also authorize a county to impose regulations on cigarettes, tobacco products, or nicotine products that are more stringent than statewide regulations, including prohibiting sales to a person under 21 years of age,

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
Capital letters or bold & italic numbers indicate new material to be added to existing statute.  
Dashes through the words indicate deletions from existing statute.

HOUSE  
3rd Reading Unamended  
February 6, 2019

HOUSE  
Amended 2nd Reading  
February 5, 2019

and section 3 expressly authorizes a county to enact a resolution or ordinance regulating the sale of cigarettes, tobacco products, or nicotine products.

From state income tax money, the state currently apportions an amount equal to 27% of state cigarette tax revenues to cities, towns, and counties in proportion to the amount of state sales tax revenues collected within their boundaries. In order to receive their allocation of this money, cities, towns, and counties are prohibited from imposing their own fees, licenses, or taxes on cigarette sales or from attempting to impose a tax on cigarettes. **Section 4** removes this prohibition, thus allowing cities, towns, and counties to impose fees, licenses, or taxes on cigarette sales without losing their apportioned state cigarette tax revenues.

**Section 5** authorizes a county, if approved by a vote of the people within the county, to impose a special sales tax on the sale of cigarettes, tobacco products, or nicotine products and provides a mechanism by which a county's special sales tax applies to a municipality within the boundary of the county unless the municipality, if approved by a vote of the people within the municipality, enacts its own such special sales tax; however, the county and municipality may then enter into an intergovernmental agreement authorizing the county to continue to levy, collect, and enforce its special sales tax within the corporate limits of the municipality.

---

1 *Be it enacted by the General Assembly of the State of Colorado:*

2 **SECTION 1.** In Colorado Revised Statutes, 18-13-121, **amend**  
3 (3) as follows:

4 **18-13-121. Furnishing cigarettes, tobacco products, or nicotine**  
5 **products to minors.** (3) Nothing in this section prohibits a statutory or  
6 home rule municipality, COUNTY, OR CITY AND COUNTY from enacting an  
7 ordinance OR RESOLUTION that prohibits a ~~person under eighteen years of~~  
8 ~~age~~ MINOR from purchasing any cigarettes, tobacco products, or nicotine  
9 products or imposes requirements more stringent than provided in this  
10 section.

11 **SECTION 2.** In Colorado Revised Statutes, 25-14-301, **amend**  
12 (3)(c) and (4) as follows:

13 **25-14-301. Possession of cigarettes, tobacco products, or**

1 **nicotine products by a minor prohibited - definitions.** (3) As used in  
2 this section, unless the context otherwise requires:

3 (c) "Tobacco product" ~~shall have~~ HAS the same meaning as ~~set~~  
4 ~~forth in~~ "CIGARETTE, TOBACCO PRODUCT, OR NICOTINE PRODUCT", AS  
5 DEFINED IN section 18-13-121 (5). ~~C.R.S.~~

6 (4) Nothing in this section ~~shall be construed to prohibit any~~  
7 PROHIBITS A statutory or home rule municipality, COUNTY, OR CITY AND  
8 COUNTY from enacting an ordinance OR RESOLUTION that prohibits the  
9 possession of cigarettes, ~~or~~ tobacco products, OR NICOTINE PRODUCTS by  
10 a ~~person who is under eighteen years of age~~ MINOR or imposes  
11 requirements more stringent than provided in this section.

12 **SECTION 3.** In Colorado Revised Statutes, **add** article 30 to title  
13 29 as follows:

14 **ARTICLE 30**

15 **Regulation of Cigarettes, Tobacco Products, and**  
16 **Nicotine Products**

17 **29-30-101. Regulation of cigarettes, tobacco products, and**  
18 **nicotine products.** THE CITY COUNCIL OF A STATUTORY OR HOME RULE  
19 CITY OR THE TOWN COUNCIL OF A STATUTORY TOWN MAY ADOPT AN  
20 ORDINANCE TO REGULATE THE POSSESSION OR PURCHASING OF  
21 CIGARETTES, TOBACCO PRODUCTS, OR NICOTINE PRODUCTS, AS DEFINED  
22 IN SECTION 18-13-121 (5), BY A MINOR OR TO REGULATE THE SALE OF  
23 CIGARETTES, TOBACCO PRODUCTS, OR NICOTINE PRODUCTS TO MINORS.

24 **SECTION 4.** In Colorado Revised Statutes, 30-15-401, **amend**  
25 (1.5) as follows:

26 **30-15-401. General regulations - definitions.** (1.5) In addition  
27 to any other powers, the board of county commissioners has the power to

1 adopt a resolution or an ordinance ~~prohibiting minors from possessing~~ TO  
2 REGULATE THE POSSESSION OR PURCHASING OF cigarettes, ~~or~~ tobacco  
3 products, OR NICOTINE PRODUCTS, as defined by section ~~39-28.5-101(5)~~,  
4 ~~C.R.S.~~ 18-13-121 (5), BY A MINOR OR TO REGULATE THE SALE OF  
5 CIGARETTES, TOBACCO PRODUCTS, OR NICOTINE PRODUCTS TO MINORS.

6 **SECTION 5.** In Colorado Revised Statutes, 39-22-623, **amend**  
7 (1) introductory portion and (1)(a)(II)(A) as follows:

8 **39-22-623. Disposition of collections - definition.** (1) The  
9 proceeds of all ~~moneys~~ MONEY collected under this ~~article~~ ARTICLE 22,  
10 less the reserve retained for refunds, shall be credited as follows:

11 (a) (II) (A) Effective July 1, 1987, an amount equal to  
12 twenty-seven percent of the gross state cigarette tax shall be apportioned  
13 to incorporated cities and incorporated towns ~~which~~ THAT levy taxes and  
14 adopt formal budgets and to counties. For the purposes of this section, a  
15 city and county ~~shall be~~ IS considered as a city. The city or town share  
16 shall be apportioned according to the percentage of state sales tax  
17 revenues collected by the department of revenue in an incorporated city  
18 or town as compared to the total state sales tax collections that may be  
19 allocated to all political subdivisions in the state; the county share shall  
20 be the same as that which the percentage of state sales tax revenues  
21 collected in the unincorporated area of the county bears to total state sales  
22 tax revenues ~~which~~ THAT may be allocated to all political subdivisions in  
23 the state. The department of revenue shall certify to the state treasurer, at  
24 least annually, the percentage for allocation to each city, town, and  
25 county, and ~~such~~ THE DEPARTMENT SHALL APPLY THE percentage for  
26 allocation ~~so certified shall be applied by said department~~ in all  
27 distributions to cities, towns, and counties until changed by certification

1 to the state treasurer. ~~In order to qualify for distributions of state income~~  
2 ~~tax moneys, units of local government are prohibited from imposing fees,~~  
3 ~~licenses, or taxes on any person as a condition for engaging in the~~  
4 ~~business of selling cigarettes or from attempting in any manner to impose~~  
5 ~~a tax on cigarettes.~~ For purposes of this ~~paragraph (a)~~ SUBSECTION  
6 (1)(a)(II), the "gross state cigarette tax" means the total tax before the  
7 discount provided for in section 39-28-104 (1). ~~FOR ANY CITY, TOWN, OR~~  
8 ~~COUNTY THAT WAS PREVIOUSLY DISQUALIFIED FROM THE APPORTIONMENT~~  
9 ~~SET FORTH IN THIS SUBSECTION (1)(a)(II)(A) BY REASON OF IMPOSING A~~  
10 ~~FEE, LICENSE, OR TAX RELATED TO THE SALE OF CIGARETTES, THE CITY,~~  
11 ~~TOWN, OR COUNTY IS ELIGIBLE FOR ANY ALLOCATION OF MONEY THAT IS~~  
12 ~~BASED ON AN APPORTIONMENT MADE ON OR AFTER THE EFFECTIVE DATE~~  
13 ~~OF THIS SUBSECTION (1)(a)(II)(A), AS AMENDED, BUT NOT FOR AN~~  
14 ~~ALLOCATION OF MONEY THAT IS BASED ON AN APPORTIONMENT MADE~~  
15 ~~BEFORE THE EFFECTIVE DATE OF THIS SUBSECTION (1)(a)(II)(A), AS~~  
16 ~~AMENDED.~~

17 **SECTION 6.** In Colorado Revised Statutes, **amend** 39-28-112 as  
18 follows:

19 **39-28-112. Taxation of cigarettes, tobacco products, or**  
20 **nicotine products by municipalities, counties, and city and counties**  
21 **- definitions.** (1) ~~No provision of This article shall be construed to~~  
22 ~~ARTICLE 28 DOES NOT prevent the~~ A STATUTORY OR HOME RULE  
23 ~~MUNICIPALITY,~~ COUNTY, OR CITY AND COUNTY IN THIS STATE FROM  
24 imposing, levying, and collecting ~~of~~ any SPECIAL SALES tax upon sales of  
25 cigarettes, TOBACCO PRODUCTS, OR NICOTINE PRODUCTS, or upon the  
26 occupation or privilege of selling cigarettes, ~~by any city or town in this~~  
27 ~~state~~ TOBACCO PRODUCTS, OR NICOTINE PRODUCTS, nor ~~shall the~~

1 ~~provisions of~~ DOES this ~~article be interpreted to~~ ARTICLE 28 affect any  
2 existing authority of local ~~municipalities~~ GOVERNMENTS to impose a  
3 SPECIAL SALES tax on cigarettes, TOBACCO PRODUCTS, AND NICOTINE  
4 PRODUCTS to be used for local and ~~municipal~~ GOVERNMENTAL purposes.

5 (2) (a) EACH COUNTY IN THE STATE IS AUTHORIZED TO LEVY,  
6 COLLECT, ~~ENFORCE, AND ADMINISTER~~ A COUNTY SPECIAL SALES TAX UPON  
7 ALL SALES OF CIGARETTES, TOBACCO PRODUCTS, OR NICOTINE PRODUCTS  
8 UNDER THE FOLLOWING CIRCUMSTANCES:

9 (I) A COUNTY MAY LEVY, COLLECT, ~~ENFORCE, AND ADMINISTER~~ A  
10 COUNTY SPECIAL SALES TAX UPON ALL SALES OF CIGARETTES, TOBACCO  
11 PRODUCTS, OR NICOTINE PRODUCTS PURSUANT TO THIS SUBSECTION (2) IN  
12 THE UNINCORPORATED AREAS OF THE COUNTY;

13 (II) A COUNTY MAY LEVY, COLLECT, ~~ENFORCE, AND ADMINISTER~~  
14 A COUNTY SPECIAL SALES TAX UPON ALL SALES OF CIGARETTES, TOBACCO  
15 PRODUCTS, OR NICOTINE PRODUCTS PURSUANT TO THIS SUBSECTION (2) IN  
16 THE MUNICIPALITIES WITHIN THE BOUNDARIES OF THE COUNTY, IN WHOLE  
17 OR IN PART, THAT DO NOT LEVY A MUNICIPAL SPECIAL SALES TAX ON THE  
18 SALE OF CIGARETTES, TOBACCO PRODUCTS, OR NICOTINE PRODUCTS. THE  
19 COUNTY MAY LEVY A SPECIAL SALES TAX IN A MUNICIPALITY PURSUANT  
20 TO THIS SUBSECTION (2)(a)(II) ONLY UNTIL THE MUNICIPALITY OBTAINS  
21 VOTER APPROVAL TO LEVY A MUNICIPAL SPECIAL SALES TAX ON  
22 CIGARETTES, TOBACCO PRODUCTS, OR NICOTINE PRODUCTS. IF THE  
23 MUNICIPALITY OBTAINS SUCH VOTER APPROVAL, THE COUNTY SPECIAL  
24 SALES TAX AUTHORIZED BY THIS SUBSECTION (2)(a)(II) IS INVALID WITHIN  
25 THE CORPORATE LIMITS OF THE MUNICIPALITY UNLESS THE COUNTY  
26 ENTERS INTO AN INTERGOVERNMENTAL AGREEMENT WITH THE  
27 MUNICIPALITY PURSUANT TO SUBSECTION (2)(a)(III) OF THIS SECTION

1 THAT AUTHORIZES THE COUNTY TO CONTINUE TO LEVY, COLLECT,  
2 ENFORCE, AND ADMINISTER THE SPECIAL SALES TAX ON CIGARETTES,  
3 TOBACCO PRODUCTS, OR NICOTINE PRODUCTS WITHIN THE CORPORATE  
4 LIMITS OF THE MUNICIPALITY.

5 (III) A COUNTY MAY LEVY, COLLECT, ENFORCE, AND ADMINISTER  
6 A COUNTY SPECIAL SALES TAX UPON ALL SALES OF CIGARETTES, TOBACCO  
7 PRODUCTS, OR NICOTINE PRODUCTS PURSUANT TO THIS SUBSECTION (2) IN  
8 EACH MUNICIPALITY WITHIN THE BOUNDARIES OF THE COUNTY, IN WHOLE  
9 OR IN PART, THAT LEVIES A MUNICIPAL SPECIAL SALES TAX ON THE SALE  
10 OF CIGARETTES, TOBACCO PRODUCTS, OR NICOTINE PRODUCTS, IF THE  
11 GOVERNING BODY OF THE COUNTY AND THE GOVERNING BODY OF THE  
12 MUNICIPALITY ENTER INTO AN INTERGOVERNMENTAL AGREEMENT  
13 PERTAINING TO THE COUNTY'S LEVY, COLLECTION, ENFORCEMENT, AND  
14 ADMINISTRATION OF A COUNTY SPECIAL SALES TAX UPON ALL SALES OF  
15 ALL CIGARETTES, TOBACCO PRODUCTS, OR NICOTINE PRODUCTS WITHIN  
16 THE CORPORATE LIMITS OF THE MUNICIPALITY. AN INTERGOVERNMENTAL  
17 AGREEMENT PURSUANT TO THIS SUBSECTION (2)(a)(III) MAY INCLUDE A  
18 PROVISION FOR THE APPORTIONMENT OF A SPECIFIED PERCENTAGE OF THE  
19 GROSS COUNTY CIGARETTES, TOBACCO PRODUCTS, OR NICOTINE PRODUCTS  
20 SPECIAL SALES TAX REVENUE COLLECTED BY THE COUNTY TO THE  
21 MUNICIPALITY.

22 (b) NOTWITHSTANDING SECTION 29-2-103 (2), A COUNTY MAY  
23 LEVY, COLLECT, ENFORCE, AND ADMINISTER A SPECIAL SALES TAX  
24 PURSUANT TO THIS SUBSECTION (2) IN LESS THAN THE ENTIRE COUNTY  
25 WHEN THE COUNTY SATISFIES ONE OR MORE OF THE CONDITIONS OF THIS  
26 SUBSECTION (2).

27 (c) NO SPECIAL SALES TAX SHALL BE LEVIED PURSUANT TO THIS

1 SUBSECTION (2) UNTIL THE PROPOSAL HAS BEEN REFERRED TO AND  
2 APPROVED BY THE ELIGIBLE ELECTORS OF THE COUNTY IN ACCORDANCE  
3 WITH ARTICLE 2 OF TITLE 29. ANY PROPOSAL FOR THE LEVY OF A SPECIAL  
4 SALES TAX IN ACCORDANCE WITH THIS SUBSECTION (2) SHALL BE  
5 SUBMITTED TO THE ELIGIBLE ELECTORS OF THE COUNTY ONLY ON THE  
6 DATE OF THE STATE GENERAL ELECTION OR ON THE FIRST TUESDAY IN  
7 NOVEMBER OF AN ODD-NUMBERED YEAR. ANY ELECTION ON THE  
8 PROPOSAL MUST BE CONDUCTED BY THE COUNTY CLERK AND RECORDER  
9 IN ACCORDANCE WITH THE "UNIFORM ELECTION CODE OF 1992", ARTICLES  
10 1 TO 13 OF TITLE 1.

11 (3) IF A COUNTY LEVIES, COLLECTS, ENFORCES, AND ADMINISTERS  
12 A SPECIAL SALES TAX IN A MUNICIPALITY THAT HAS ALREADY OBTAINED  
13 VOTER APPROVAL TO LEVY A MUNICIPAL SPECIAL SALES TAX ON THE SALE  
14 OF CIGARETTES, TOBACCO PRODUCTS, OR NICOTINE PRODUCTS, THE  
15 COUNTY SPECIAL SALES TAX IS INVALID WITHIN THE CORPORATE LIMITS OF  
16 THE MUNICIPALITY UNLESS THE COUNTY ENTERS INTO AN  
17 INTERGOVERNMENTAL AGREEMENT WITH THE MUNICIPALITY PURSUANT  
18 TO SUBSECTION (2)(a)(III) OF THIS SECTION THAT AUTHORIZES THE  
19 COUNTY TO CONTINUE TO LEVY, COLLECT, ENFORCE, AND ADMINISTER THE  
20 SPECIAL SALES TAX ON CIGARETTES, TOBACCO PRODUCTS, OR NICOTINE  
21 PRODUCTS WITHIN THE CORPORATE LIMITS OF THE MUNICIPALITY.

22 (4) (a) EACH MUNICIPALITY IN THE STATE IS AUTHORIZED TO LEVY,  
23 COLLECT, ENFORCE, AND ADMINISTER A MUNICIPAL SPECIAL SALES TAX  
24 UPON ALL SALES OF CIGARETTES, TOBACCO PRODUCTS, OR NICOTINE  
25 PRODUCTS.

26 (b) A SPECIAL SALES TAX SHALL NOT BE LEVIED PURSUANT TO  
27 SUBSECTION (4)(a) OF THIS SECTION UNTIL THE PROPOSAL HAS BEEN

1 REFERRED TO AND APPROVED BY THE ELIGIBLE ELECTORS OF THE  
2 MUNICIPALITY IN ACCORDANCE WITH ARTICLE 10 OF TITLE 31. ANY  
3 PROPOSAL FOR THE LEVY OF A SPECIAL SALES TAX IN ACCORDANCE WITH  
4 SUBSECTION (4)(a) OF THIS SECTION MUST BE SUBMITTED TO THE ELIGIBLE  
5 ELECTORS OF THE MUNICIPALITY ON THE DATE OF THE STATE GENERAL  
6 ELECTION, ON THE FIRST TUESDAY IN NOVEMBER OF AN ODD-NUMBERED  
7 YEAR, OR ON THE DATE OF A MUNICIPAL BIENNIAL ELECTION. ANY  
8 ELECTION ON THE PROPOSAL MUST BE CONDUCTED BY THE CLERK OF THE  
9 MUNICIPALITY IN ACCORDANCE WITH THE "COLORADO MUNICIPAL  
10 ELECTION CODE OF 1965", ARTICLE 10 OF TITLE 31.

11 (5) IF A COUNTY OR MUNICIPALITY OBTAINED APPROVAL FROM THE  
12 ELIGIBLE ELECTORS OF THE COUNTY OR MUNICIPALITY PRIOR TO THE  
13 EFFECTIVE DATE OF THIS SUBSECTION (5), TO LEVY, COLLECT, ENFORCE,  
14 AND ADMINISTER A SPECIAL SALES TAX ON THE SALE OF CIGARETTES,  
15 TOBACCO PRODUCTS, OR NICOTINE PRODUCTS, THE SPECIAL SALES TAX IS  
16 VALID AND THE COUNTY OR MUNICIPALITY IS AUTHORIZED TO CONTINUE  
17 TO LEVY, COLLECT, ENFORCE, AND ADMINISTER THE SPECIAL SALES TAX;  
18 EXCEPT THAT, IN THE CASE OF A COUNTY, THE COUNTY IS AUTHORIZED TO  
19 CONTINUE TO LEVY, COLLECT, ENFORCE, AND ADMINISTER THE SPECIAL  
20 SALES TAX SO LONG AS THE COUNTY COMPLIES WITH SUBSECTION (2) OF  
21 THIS SECTION. IF A COUNTY LEVIES, COLLECTS, ENFORCES, AND  
22 ADMINISTERS A SPECIAL SALES TAX IN A MUNICIPALITY THAT HAS  
23 ALREADY OBTAINED VOTER APPROVAL TO LEVY A MUNICIPAL SPECIAL  
24 SALES TAX ON THE SALE OF CIGARETTES, TOBACCO PRODUCTS, OR  
25 NICOTINE PRODUCTS, THE COUNTY SPECIAL SALES TAX IS INVALID WITHIN  
26 THE CORPORATE LIMITS OF THE MUNICIPALITY UNLESS THE COUNTY  
27 ENTERS INTO AN INTERGOVERNMENTAL AGREEMENT WITH THE

1 MUNICIPALITY PURSUANT TO SUBSECTION (3) OF THIS SECTION THAT  
2 AUTHORIZES THE COUNTY TO CONTINUE TO LEVY, COLLECT, ENFORCE, AND  
3 ADMINISTER THE SPECIAL SALES TAX ON CIGARETTES, TOBACCO  
4 PRODUCTS, OR NICOTINE PRODUCTS WITHIN THE CORPORATE LIMITS OF THE  
5 MUNICIPALITY.

6 (6) (a) NOTWITHSTANDING ARTICLE 2 OF TITLE 29, A SPECIAL  
7 SALES TAX IMPOSED BY A COUNTY OR MUNICIPALITY PURSUANT TO THIS  
8 SECTION SHALL NOT BE COLLECTED, ADMINISTERED, OR ENFORCED BY THE  
9 DEPARTMENT OF REVENUE, BUT SHALL INSTEAD BE COLLECTED,  
10 ADMINISTERED, AND ENFORCED BY THE COUNTY OR MUNICIPALITY  
11 IMPOSING THE SPECIAL SALES TAX.

12 (b) A COUNTY OR MUNICIPALITY IN WHICH A SPECIAL SALES TAX  
13 IS IMPOSED PURSUANT TO THIS SECTION MAY AUTHORIZE A RETAILER  
14 SELLING CIGARETTES, TOBACCO PRODUCTS, OR NICOTINE PRODUCTS TO  
15 RETAIN A PERCENTAGE OF THE SPECIAL SALES TAX COLLECTED PURSUANT  
16 TO THIS SECTION TO COVER THE EXPENSES OF COLLECTING AND REMITTING  
17 THE SPECIAL SALES TAX TO THE COUNTY OR MUNICIPALITY. THE COUNTY  
18 OR MUNICIPALITY SHALL DETERMINE THE PERCENTAGE THAT A RETAILER  
19 MAY RETAIN PURSUANT TO THIS SUBSECTION (6)(b).

20 (7) A COUNTY OR MUNICIPALITY IN WHICH THE ELIGIBLE ELECTORS  
21 HAVE APPROVED A SPECIAL SALES TAX PURSUANT TO THIS SECTION MAY  
22 CREDIT THE REVENUES COLLECTED FROM THE SPECIAL SALES TAX TO THE  
23 GENERAL FUND OF THE COUNTY OR MUNICIPALITY OR TO ANY SPECIAL  
24 FUND CREATED IN THE COUNTY'S OR MUNICIPALITY'S TREASURY. THE  
25 GOVERNING BODY OF A COUNTY OR MUNICIPALITY MAY USE REVENUES  
26 COLLECTED FROM THE SPECIAL SALES TAX IMPOSED PURSUANT TO THIS  
27 SECTION FOR ANY PURPOSE AS DETERMINED BY THE GOVERNING BODY.

1 (8) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE  
2 REQUIRES:

3 (a) "CIGARETTES, TOBACCO PRODUCTS, OR NICOTINE PRODUCTS"  
4 HAS THE SAME MEANING AS SET FORTH IN SECTION 18-13-121 (5).

5 (b) "SPECIAL SALES TAX" MEANS A SALES TAX IMPOSED BY A  
6 LOCAL GOVERNMENT THAT IS SEPARATE FROM A GENERAL SALES TAX  
7 IMPOSED PURSUANT TO SECTION 29-2-102 OR 29-2-103, AS APPLICABLE,  
8 AND MAY BE IMPOSED IN ADDITION TO THE TAXES IMPOSED PURSUANT TO  
9 THIS PART 1.

10 **SECTION 7.** In Colorado Revised Statutes, **amend** 39-28.5-109  
11 as follows:

12 **39-28.5-109. Taxation by cities and towns.** ~~No provision of This~~  
13 ~~article shall be construed to~~ ARTICLE 28.5 DOES NOT prevent the A  
14 STATUTORY OR HOME RULE MUNICIPALITY, COUNTY, OR CITY AND COUNTY  
15 FROM imposing, levying, and collecting ~~of~~ any SPECIAL SALES tax upon  
16 sales of CIGARETTES, tobacco products, OR NICOTINE PRODUCTS, AS THAT  
17 TERM IS DEFINED IN SECTION 18-13-121 (5), or upon the occupation or  
18 privilege of selling ~~such~~ CIGARETTES, TOBACCO PRODUCTS, OR NICOTINE  
19 products. ~~by any city or town in this state, nor shall the provisions of This~~  
20 ~~article be interpreted to~~ ARTICLE 28.5 DOES NOT affect any existing  
21 authority of local ~~municipalities~~ GOVERNMENTS to impose a SPECIAL  
22 SALES tax on CIGARETTES, tobacco products, OR NICOTINE PRODUCTS, IN  
23 ACCORDANCE WITH SECTION 39-28-112, to be used for local and  
24 ~~municipal~~ GOVERNMENTAL purposes.

25 **SECTION 8. Effective date.** This act takes effect July 1, 2019.

26 **SECTION 9. Safety clause.** The general assembly hereby finds,

- 1 determines, and declares that this act is necessary for the immediate
- 2 preservation of the public peace, health, and safety.