

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

ENGROSSED

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

LLS NO. 19-0604.01 Gregg Fraser x4325

HOUSE BILL 19-1047

HOUSE SPONSORSHIP

Buentello,

SENATE SPONSORSHIP

(None),

House Committees
Rural Affairs & Agriculture

Senate Committees

A BILL FOR AN ACT

101 **CONCERNING THE AUTHORITY OF A METROPOLITAN DISTRICT TO LEVY**
102 **A SALES TAX FOR THE PURPOSE OF PROVIDING FIRE PROTECTION**
103 **IN THE AREAS OF THE DISTRICT IN WHICH THE TAX IS LEVIED.**

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>.)

A metropolitan district is a type of special district that provides at least 2 services from a list of specific services. One of the services that a metropolitan district is currently authorized to provide is fire protection. Currently, a metropolitan district is authorized to levy a property tax to provide services; however, the district can also levy a sales tax for safety

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
2nd Reading Unamended
January 30, 2019

protection, street improvement, and transportation purposes. Both property taxes and sales taxes require voter approval. The bill allows a metropolitan district to also levy a sales tax to provide fire protection in the areas of the district in which the sales tax is levied.

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

2 **SECTION 1.** In Colorado Revised Statutes, 32-1-1106, **amend**
3 (1) introductory portion and (1)(b) as follows:

4 **32-1-1106. Special financial provisions - metropolitan districts**
5 **that provide fire protection, street improvement, safety protection,**
6 **or transportation services.** (1) In addition to the powers specified in
7 section 32-1-1101, the board of a metropolitan district organized with
8 FIRE PROTECTION, street improvement, safety protection, or transportation
9 powers as described in section 32-1-1004 (2)(a), (2)(d), (2)(f), (2)(h), and
10 (5) has the power, for and on behalf of the district, to levy a uniform sales
11 tax, at a rate determined by the board, upon every transaction or other
12 incident with respect to which a sales tax is levied by the state that occurs
13 within any area of the district that is not also within the boundaries of an
14 incorporated municipality subject to the following limitations:

15 (b) The net revenues of any sales or use tax levied may be used
16 only to fund one or more of the following:

17 (I) Safety protection, as described in section 32-1-1004 (2)(d), in
18 areas of the district in which the tax is to be levied;

19 (II) Street improvement, as described in section 32-1-1004 (2)(f),
20 in areas of the district in which the tax is to be levied; ~~or~~

21 (III) Transportation, as described in, and limited by the provisions
22 of, section 32-1-1004 (2)(h) and (5); OR

23 (IV) FIRE PROTECTION, AS DESCRIBED IN SECTION 32-1-1004

1 (2)(a), IN AREAS OF THE DISTRICT IN WHICH THE TAX IS TO BE LEVIED.

2 **SECTION 2. Act subject to petition - effective date.** This act
3 takes effect at 12:01 a.m. on the day following the expiration of the
4 ninety-day period after final adjournment of the general assembly (August
5 2, 2019, if adjournment sine die is on May 3, 2019); except that, if a
6 referendum petition is filed pursuant to section 1 (3) of article V of the
7 state constitution against this act or an item, section, or part of this act
8 within such period, then the act, item, section, or part will not take effect
9 unless approved by the people at the general election to be held in
10 November 2020 and, in such case, will take effect on the date of the
11 official declaration of the vote thereon by the governor.