

CHAPTER 39

TAXATION

HOUSE BILL 19-1047

BY REPRESENTATIVE(S) Buentello, Arndt, Bird, Buckner, Cutter, Duran, Esgar, Galindo, Gonzales-Gutierrez, Gray, Jaquez Lewis, Kennedy, Melton, Michaelson Jenet, Mullica, Pelton, Becker;
also SENATOR(S) Danielson and Garcia, Court, Crowder, Fenberg, Gonzales, Lee, Moreno.

AN ACT

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

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

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

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

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

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

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

Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.

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

(IV) FIRE PROTECTION, AS DESCRIBED IN SECTION 32-1-1004 (2)(a), IN AREAS OF THE DISTRICT IN WHICH THE TAX IS TO BE LEVIED.

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

Approved: March 21, 2019