

Second Regular Session
Seventy-fourth General Assembly
STATE OF COLORADO

ENGROSSED

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

LLS NO. 24-0381.03 Jessica Herrera x4218

SENATE BILL 24-024

SENATE SPONSORSHIP

Bridges and Van Winkle,

HOUSE SPONSORSHIP

Kipp and Taggart,

Senate Committees
Finance

House Committees

A BILL FOR AN ACT

101 **CONCERNING THE STANDARDIZATION OF LOCAL LODGING TAX, AND, IN**
102 **CONNECTION THEREWITH, ALIGNING REPORTING**
103 **REQUIREMENTS RELATED TO REMITTANCE OF A LOCAL LODGING**
104 **TAX TO REPORTING REQUIREMENTS FOR REMITTANCE OF OTHER**
105 **LOCAL TAXES.**

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/>.)

Sales and Use Tax Simplification Task Force. The bill requires local taxing jurisdictions, including any home rule locality, to apply the

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

SENATE
Amended 2nd Reading
February 21, 2024

same standards to an accommodation's intermediary as to a marketplace facilitator that is obligated to collect and remit a local lodging tax. The bill prohibits local taxing jurisdictions from requiring additional reporting information from an accommodation's intermediary.

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

2

3 **SECTION 1.** In Colorado Revised Statutes, **add** 29-2-116 as
4 follows:

5 **29-2-116. Lodging tax - statewide requirements and**
6 **limitations - legislative declaration - definitions.** (1) THE GENERAL
7 ASSEMBLY FINDS AND DECLARES THAT:

8 (a) LOCAL TAXING JURISDICTIONS MAY IMPOSE A LOCAL LODGING
9 TAX;

10 (b) LOCAL LODGING TAXES ACROSS LOCAL TAXING JURISDICTIONS
11 VARY VASTLY;

12 (c) LOCAL TAXING JURISDICTIONS ALSO VARY ON REPORTING
13 REQUIREMENTS FOR LOCAL LODGING OPERATORS AND ACCOMMODATION
14 INTERMEDIARIES;

15 (d) SUCH VARIATION ACROSS LOCAL TAXING JURISDICTIONS IS
16 EXCEEDINGLY BURDENSOME ON LOCAL LODGING OPERATORS AND
17 ACCOMMODATION INTERMEDIARIES;

18 (e) IT IS OF STATEWIDE CONCERN TO HAVE UNIFORMITY ACROSS
19 LOCAL TAXING JURISDICTIONS TO PROMOTE ACCURATE COMPLIANCE WITH
20 THE COLLECTION AND REMITTANCE OF LOCAL LODGING TAXES; AND

21 (f) IT IS ALSO OF STATEWIDE CONCERN TO STANDARDIZE
22 REPORTING REQUIREMENTS TO PROMOTE UNIFORM AND CONSISTENT
23 TREATMENT AMONG TAXPAYERS AND PREVENT DISPARATE TAX

1 TREATMENT.

2 (2) (a) FOR PURPOSES OF LOCAL TAX ADMINISTRATION OF REMOTE
3 SALES, NO LOCAL TAXING JURISDICTION, INCLUDING ANY HOME RULE CITY,
4 TOWN, OR CITY AND COUNTY, THAT IMPOSES A LOCAL LODGING TAX SHALL
5 APPLY ADDITIONAL REPORTING REQUIREMENTS OR STANDARDS TO AN
6 ACCOMMODATION'S INTERMEDIARY THAT ARE NOT SIMILARLY APPLIED TO
7 ALL MARKETPLACE FACILITATORS, OBLIGATED TO COLLECT AND REMIT
8 LOCALLY ADMINISTERED TAXES BY THE LOCAL TAXING JURISDICTION.

9 (b) NOTHING IN THIS SECTION PROHIBITS A LOCAL TAXING
10 JURISDICTION FROM REQUESTING INFORMATION MAINTAINED BY AN
11 ACCOMMODATION'S INTERMEDIARY THAT IS IN CONNECTION WITH AN
12 AUDIT RELATED TO A LOCAL LODGING TAX IN ITS ORDINARY COURSE OF
13 BUSINESS. NOTHING IN THIS SECTION PROHIBITS A LOCAL TAXING
14 JURISDICTION FROM REQUESTING AND OBTAINING ADDITIONAL
15 INFORMATION OR DATA FROM A MARKETPLACE FACILITATOR OR AN
16 ACCOMMODATION'S INTERMEDIARY TO BE PROVIDED ON A VOLUNTARY
17 BASIS. NOTHING IN THIS SECTION PROHIBITS A HOME RULE CITY, FOR
18 PURPOSES UNRELATED TO THE ADMINISTRATION OF LOCAL TAXES, FROM
19 PASSING AN ORDINANCE REGULATING A MARKETPLACE FACILITATOR OR
20 AN ACCOMMODATION'S INTERMEDIARY, INCLUDING AN ORDINANCE
21 GOVERNING THE ISSUANCE OF INFORMATION OR DATA BY A MARKETPLACE
22 FACILITATOR OR ACCOMMODATION'S INTERMEDIARY TO THE HOME RULE
23 CITY, UNLESS OTHERWISE PROTECTED BY STATE OR FEDERAL LAW.

24 (c) WITH RESPECT TO ANY SALE IN A LOCAL TAXING JURISDICTION
25 THAT HAS PASSED AN APPLICABLE MARKETPLACE FACILITATOR LAW, A
26 LOCAL TAXING JURISDICTION SHALL SOLELY AUDIT MARKETPLACE
27 FACILITATORS FOR SALES FACILITATED BY THE MARKETPLACE WHEN THE

1 MARKETPLACE FACILITATOR IS FILING TAX RETURNS WITH THE LOCAL
2 TAXING JURISDICTION. A LOCAL TAXING JURISDICTION SHALL NOT AUDIT
3 OR OTHERWISE ASSESS TAX AGAINST MARKETPLACE SELLERS,
4 MULTICHANNEL SELLERS, OR LODGING SUPPLIERS FOR SALES FACILITATED
5 BY A MARKETPLACE FACILITATOR THAT HAS PROVIDED THE MARKETPLACE
6 SELLERS, MULTICHANNEL SELLERS, OR LODGING SUPPLIERS CONFIRMATION
7 THAT THE MARKETPLACE FACILITATOR IS RESPONSIBLE FOR REMITTING
8 TAX. NOTHING IN THIS SECTION PROHIBITS A LOCAL TAXING JURISDICTION
9 FROM AUDITING OR OTHERWISE ASSESSING TAX AGAINST MARKETPLACE
10 SELLERS, MULTICHANNEL SELLERS, OR LODGING SUPPLIERS IF THE LOCAL
11 TAXING JURISDICTION HAS NOT PASSED AN APPLICABLE MARKETPLACE
12 FACILITATOR LAW OR THE MARKETPLACE FACILITATOR HAS FAILED TO
13 CONFIRM THAT IT REMITS THE TAX.

14 (3) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE
15 REQUIRES:

16 (a) "ACCOMMODATIONS INTERMEDIARY" MEANS A MARKETPLACE
17 FACILITATOR, AS DEFINED IN SECTION 39-26-102 (5.9), WHO FACILITATES
18 THE SALES OF TRANSIENT LODGING CONSIDERED TO BE A SALE UNDER
19 SECTION 39-26-102 (11) OR A SHORT-TERM RENTAL UNIT.

20 (b) "LOCAL TAXING JURISDICTION" MEANS ANY LOCAL TAXING
21 JURISDICTION FOR WHICH THE DEPARTMENT OF REVENUE DOES NOT
22 COLLECT, ADMINISTER, AND ENFORCE A LOCAL LODGING TAX.

23 (c) "LODGING SUPPLIER" MEANS AN OPERATOR OF A FACILITY
24 PROVIDING ROOMS OR ACCOMMODATIONS FOR OVERNIGHT USE FURNISHED
25 TO ANY PERSON WHO, FOR CONSIDERATION, USES, POSSESSES, OCCUPIES OR
26 HAS THE RIGHT TO USE, POSSESS, OR OCCUPY ANY SUCH ROOM OR
27 ACCOMMODATION IN A HOTEL, APARTMENT HOTEL, LODGING HOUSE,

1 MOTEL, MOTOR HOTEL, GUEST HOUSE, GUEST RANCH, RESORT, MOBILE
2 HOME, MOBILE HOME PARK, AUTO COURT, INN, TRAILER COURT, TRAILER
3 PARK, HOTEL, OR SHORT-TERM RENTAL UNDER ANY CONCESSION, PERMIT,
4 LEASE, CONTRACT, OR LICENSE TO USE OR ANY OTHER SIMILAR
5 ARRANGEMENT.

6 (d) "MARKETPLACE" HAS THE SAME MEANING AS SET FORTH IN
7 SECTION 39-26-102 (5.8).

8 (e) "MARKETPLACE FACILITATOR" HAS THE SAME MEANING AS SET
9 FORTH IN SECTION 39-26-102 (5.9).

10 (f) "MARKETPLACE SELLER" HAS THE SAME MEANING AS SET
11 FORTH IN SECTION 39-26-102 (6).

12 **SECTION 2. Act subject to petition - effective date.** This act
13 takes effect January 1, 2025; except that, if a referendum petition is filed
14 pursuant to section 1 (3) of article V of the state constitution against this
15 act or an item, section, or part of this act within the ninety-day period
16 after final adjournment of the general assembly, then the act, item,
17 section, or part will not take effect unless approved by the people at the
18 general election to be held in November 2024 and, in such case, will take
19 effect January 1, 2025, or on the date of the official declaration of the
20 vote thereon by the governor, whichever is later.