

Second Regular Session  
Seventy-second General Assembly  
STATE OF COLORADO

DRAFT  
10.4.19

**BILL 3**

LLS NO. 20-0321.01 Esther van Mourik x4215

**INTERIM COMMITTEE BILL**

**Sales and Use Tax Simplification Task Force**

**BILL TOPIC: "Contingent Repeal Of Sales & Use Tax Database Law"**

**A BILL FOR AN ACT**

101 **CONCERNING THE REPEAL OF REQUIREMENTS REGARDING CERTIFIED**  
102 **ADDRESS LOCATION DATABASES USED FOR COLLECTING SALES**  
103 **AND USE TAX WHEN THE STATE'S GEOGRAPHIC INFORMATION**  
104 **SYSTEM IS AVAILABLE.**

**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 specifies that the statutory section regarding certified address location databases used for collecting and remitting sales and use tax is repealed 90 days

*Capital letters or bold & italic numbers indicate new material to be added to existing statute.  
Dashes through the words indicate deletions from existing statute.*

after the date that the revisor of statutes is notified by the department of revenue that a geographic information system that meets the defined scope of work set forth in the request for solicitation is online, tested, and verified in writing by the department of revenue to be operational, supported, and available for use.

The bill also requires the department of revenue to notify the revisor of statutes no later than 15 days after such a system is online, tested, and verified in writing by the department of revenue to be operational, supported, and available for use.

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

2 **SECTION 1.** In Colorado Revised Statutes, 39-26-105.3, **add** (8)  
3 as follows:

4 **39-26-105.3. Remittance of tax - electronic database - vendor**  
5 **held harmless - repeal.** (8) THIS SECTION IS REPEALED, EFFECTIVE  
6 NINETY DAYS AFTER THE DATE THAT THE REVISOR OF STATUTES IS  
7 NOTIFIED BY THE DEPARTMENT OF REVENUE THAT A GEOGRAPHIC  
8 INFORMATION SYSTEM THAT MEETS THE DEFINED SCOPE OF WORK SET  
9 FORTH IN THE REQUEST FOR SOLICITATION, PROVIDED BY THE STATE, IS  
10 ONLINE, TESTED, AND VERIFIED IN WRITING BY THE DEPARTMENT OF  
11 REVENUE TO BE OPERATIONAL, SUPPORTED, AND AVAILABLE FOR A  
12 RETAILER TO USE TO DETERMINE THE TAXING JURISDICTION IN WHICH AN  
13 ADDRESS RESIDES. THE DEPARTMENT OF REVENUE SHALL NOTIFY THE  
14 REVISOR OF STATUTES NO LATER THAN FIFTEEN DAYS AFTER SUCH A  
15 SYSTEM IS ONLINE, TESTED, AND VERIFIED IN WRITING BY THE  
16 DEPARTMENT OF REVENUE TO BE OPERATIONAL, SUPPORTED, AND  
17 AVAILABLE FOR USE.

18 **SECTION 2. Safety clause.** The general assembly hereby finds,  
19 determines, and declares that this act is necessary for the immediate  
20 preservation of the public peace, health, or safety. <{*This will need a*

- 1 *safety clause in the event that the GIS system is up and running before*
- 2 *August 2020 - and ideally this bill should not be dependent on whether*
- 3 *a petition is filed against it.*>