

CHAPTER 120

TAXATION

SENATE BILL 00-072

BY SENATORS Reeves, Anderson, Lamborn, Linkhart, and Tebedo;
also REPRESENTATIVES Taylor, Clarke, Leyba, Young, Gagliardi, Kester, McPherson, Plant, Tupa, and Vigil.

AN ACT

CONCERNING THE ADMINISTRATION OF SALES TAX COLLECTIONS OF THE DEPARTMENT OF REVENUE FOR LOCAL GOVERNMENTS.

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

SECTION 1. 29-2-106 (4) (b), Colorado Revised Statutes, is amended, and the said 29-2-106 is further amended BY THE ADDITION OF A NEW SUBSECTION, to read:

29-2-106. Collection - administration - enforcement. (4) (b) The executive director of the department of revenue shall furnish the governing body of each municipality and county a monthly listing of all returns filed by the retailers in such municipality or county. The governing body of such municipality or county shall notify the executive director of the department of revenue ~~within ninety days~~ of any retailers omitted from this listing AS SOON AS PRACTICABLE, BUT IN NO EVENT MORE THAN ONE HUNDRED EIGHTY DAYS AFTER RECEIVING SAID MONTHLY LISTING. Failure of the governing body of such municipality or county to notify the executive director of the department of revenue of any omitted retailers, within such ~~ninety-day~~ period, shall preclude the municipality or county from making any further claims based upon such omissions. Neither the executive director of the department of revenue nor any municipality or county shall be held liable for any omissions which have not been called to the executive director's attention within this ~~ninety-day~~ period.

(10) **Delayed distributions.** (a) IF ANY SALES TAX TO BE DISTRIBUTED PURSUANT TO THIS SECTION IS NOT DISTRIBUTED WITHIN SIXTY DAYS AFTER THE PROCESSING DATE, INTEREST SHALL BE ADDED TO THE UNDISTRIBUTED AMOUNT FROM THE SIXTIETH DAY AFTER THE PROCESSING DATE UNTIL THE DATE SUCH SALES TAX IS DISTRIBUTED. THE RATE OF SAID INTEREST SHALL BE EQUAL TO THE AVERAGE RATE, ROUNDED TO ONE-THOUSANDTH OF A PERCENT, BEING EARNED BY THE INVESTMENT

Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.

OF MONEYS IN THE STATE TREASURY FOR THE SAME PERIOD.

(b) THE PROVISIONS OF THIS SUBSECTION (10) SHALL APPLY ONLY TO SALES TAX COLLECTED BY THE DEPARTMENT OF REVENUE WITH A PROCESSING DATE OCCURRING ON OR AFTER JANUARY 1, 2001. THE PROVISIONS OF THIS SUBSECTION (10) SHALL NOT APPLY IN THE EVENT THAT THE DISTRIBUTION OF SALES TAX WAS DELAYED AS A RESULT OF UNFORSEEN CIRCUMSTANCES OR CAUSED PRIMARILY BY AN ENTITY OTHER THAN THE DEPARTMENT OF REVENUE. SUCH DETERMINATION SHALL BE MADE IN GOOD FAITH BY THE DEPARTMENT.

SECTION 2. 31-12-113 (2) (a) (II), Colorado Revised Statutes, is amended, and the said 31-12-113 (2) is further amended BY THE ADDITION OF A NEW PARAGRAPH, to read:

31-12-113. Effective date of annexation - required filings. (2) (a) The annexing municipality shall:

(II) (A) File for recording ~~two~~ THREE certified copies of the annexation ordinance and map of the area annexed containing a legal description of such area with the county clerk and recorder of each county affected;

(B) The county clerk and recorder of each county involved shall file one certified copy of such annexation ordinance and map with the division of local government of the department of local affairs AND ONE CERTIFIED COPY OF SUCH ANNEXATION ORDINANCE AND MAP WITH THE DEPARTMENT OF REVENUE.

(a.5) UPON RECEIVING AN ANNEXATION ORDINANCE AND MAP PURSUANT TO SUBSUBPARAGRAPH (B) OF SUBPARAGRAPH (II) OF PARAGRAPH (a) OF THIS SUBSECTION (2), THE DEPARTMENT OF REVENUE SHALL COMMUNICATE WITH ANY TAXING ENTITIES AFFECTED BY THE ANNEXATION IN ORDER TO FACILITATE THE ADMINISTRATION AND COLLECTION OF TAXES WITHIN THE ANNEXED AREAS AND TO IDENTIFY ALL RETAILERS AFFECTED BY THE ANNEXATION. THE DEPARTMENT OF REVENUE SHALL MAKE COPIES OF ANY SUCH ORDINANCES AND MAPS AVAILABLE TO ALL TAXING ENTITIES IN THE STATE, INCLUDING ANY SPECIAL DISTRICTS THAT IMPOSE A SALES TAX.

SECTION 3. 32-9-106.7, Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW SUBSECTION to read:

32-9-106.7. Additional district area - petition or election - required filings. (4) Prior to including any additional area in the district pursuant to this section, the district shall file a notice and a map containing a legal description of the area with the county clerk and recorder of any county in which the area is located, the division of local government of the department of local affairs, and the department of revenue. Upon receiving a notice and map pursuant to this subsection (4), the department of revenue shall communicate with any taxing jurisdictions affected by the inclusion of the additional area in the district in order to facilitate the administration and collection of taxes within the additional area and to identify all retailers affected by the inclusion of the additional area. The department of revenue shall make copies of any such notices and maps available to all taxing jurisdictions in the state, including special districts that impose a sales tax.

SECTION 4. Effective date. This act shall take effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly that is allowed for submitting a referendum petition pursuant to article V, section 1 (3) of the state constitution; except that, if a referendum petition is filed against this act or an item, section, or part of this act within such period, then the act, item, section, or part, if approved by the people, shall take effect on the date of the official declaration of the vote thereon by proclamation of the governor.

Approved: April 14, 2000