

CHAPTER 332

TAXATION

SENATE BILL 01-134

BY SENATOR(S) Fitz-Gerald, Hanna, Hernandez, Linkhart, Matsunaka, Pascoe, Perlmutter, Phillips, Tate, and Windels;
also REPRESENTATIVE(S) Scott, Coleman, Jameson, Madden, Plant, Sanchez, Tapia, Veiga, Vigil, Weddig, and Williams S..

AN ACT

CONCERNING AN INCREASE IN THE SALES AND USE TAX THAT A COUNTY MAY LEVY FOR THE PURPOSE
OF FUNDING MASS TRANSIT.

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

SECTION 1. 29-2-103.5 (1), Colorado Revised Statutes, is amended to read:

29-2-103.5. Sales tax for mass transit. (1) (a) EXCEPT AS PROVIDED IN PARAGRAPH (b) OF THIS SUBSECTION (1), in addition to any sales tax imposed pursuant to section 29-2-103, each county in this state which lies outside the jurisdiction of the regional transportation district is authorized to levy a county sales tax, use tax, or both of up to one-half of one percent for the purpose of financing, constructing, operating, or maintaining a mass transportation system within the county.

(b) ON AND AFTER JULY 1, 2001, IN ADDITION TO ANY SALES TAX IMPOSED PURSUANT TO SECTION 29-2-103, EACH COUNTY IN THIS STATE THAT LIES OUTSIDE THE JURISDICTION OF THE REGIONAL TRANSPORTATION DISTRICT IS AUTHORIZED TO LEVY A COUNTY SALES TAX, USE TAX, OR BOTH OF UP TO ONE PERCENT FOR THE PURPOSE OF FINANCING, CONSTRUCTING, OPERATING, OR MAINTAINING A MASS TRANSPORTATION SYSTEM WITHIN THE COUNTY.

SECTION 2. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

Approved: June 8, 2001

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