

CHAPTER 395

TAXATION

HOUSE BILL 03-1373

BY REPRESENTATIVE(S) Spence, Hall, Rippey, Weddig, McFadyen, and Williams S.;
also SENATOR(S) Entz and Grossman.

AN ACT

**CONCERNING THE AUTHORITY OF A MUNICIPALITY TO PROPOSE A SALES OR USE TAX WHEN A COUNTY
IN WHICH THE MUNICIPALITY IS LOCATED HAS A PENDING PROPOSAL FOR A SALES OR USE TAX.**

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

SECTION 1. 29-2-102, Colorado Revised Statutes, is amended to read:

29-2-102. Municipal sales or use tax - referendum. (1) Any incorporated town or city in this state may adopt a municipal sales or use tax, or both, by ordinance in accordance with the provisions of this article, but only if the ordinance provides for the submission of the tax proposal to an election by the registered electors of the town or city for their approval or rejection at a regular municipal election or at a special election called for the purpose if no regular municipal election will be held within ninety days after the adoption of the ordinance. The election shall be conducted in the manner provided in the "Colorado Municipal Election Code of 1965", article 10 of title 31, C.R.S.

(2) (a) No ~~such ordinance shall be proposed or adopted by any~~ incorporated town or city SHALL ADOPT A SALES OR USE TAX ORDINANCE PURSUANT TO SUBSECTION (1) OF THIS SECTION on or after the date of the adoption of a resolution for a countywide sales tax, use tax, or both by the board of county commissioners of the county in which all or any portion of the town or city is located until after the date of the election on the county proposal.

(b) PARAGRAPH (a) OF THIS SUBSECTION (2) SHALL NOT APPLY TO ANY INCORPORATED TOWN OR CITY THAT HAS BEEN INCORPORATED FOR LESS THAN FIVE YEARS AS OF THE DATE OF ADOPTION OF THE SALES OR USE TAX ORDINANCE.

(c) Nothing in this article shall preclude the initiation of ~~such~~ a SALES OR USE TAX

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

proposal by the registered electors of any incorporated town or city pursuant to section 31-11-104, C.R.S. ~~Where a municipal sales tax has been approved by the registered electors at an election held prior to July 1, 1973, the use tax provided for in section 29-2-109 may be levied by the governing body without an election.~~

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 5, 2003