

## CHAPTER 273

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**TAXATION**

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## SENATE BILL 09-275

BY SENATOR(S) Tapia, Keller, White;  
also REPRESENTATIVE(S) Ferrandino, Pommer, Marostica.

**AN ACT**

**CONCERNING THE TEMPORARY ELIMINATION OF THE ABILITY OF ANY VENDOR TO RETAIN ANY AMOUNT OF STATE SALES TAX REVENUES TO COMPENSATE FOR THE VENDOR'S EXPENSES INCURRED IN THE COLLECTION AND REMITTANCE OF THE TAX REVENUES TO THE STATE, AND MAKING AN APPROPRIATION IN CONNECTION THEREWITH.**

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

**SECTION 1.** 39-26-105 (1) (f) (I), Colorado Revised Statutes, as enacted by Senate Bill 09-212, is amended to read:

**39-26-105. Vendor liable for tax - repeal.** (1) (f) (I) Notwithstanding any other provision of this section:

(A) The amount retained by a vendor that is not allowed to file on a less frequent basis than monthly pursuant to section 39-26-109 to cover the vendor's expense in collecting and remitting tax pursuant to this section shall not exceed an amount equal to one and thirty-five one-hundredths percent of all sales tax reported on any return made on or after March 1, 2009, but prior to ~~December 31, 2011~~ JULY 1, 2009. For any return made prior to April 1, 2009, a vendor shall not be liable for any interest or other penalty imposed as a result of an error made in connection with the imposition of a maximum amount of sales tax revenues that may be retained in accordance with the provisions of this ~~subparagraph (f)~~ SUB-SUBPARAGRAPH (A).

(B) A VENDOR SHALL NOT RETAIN ANY AMOUNT TO COVER THE VENDOR'S EXPENSE IN COLLECTING AND REMITTING TAX PURSUANT TO THIS SECTION ON ANY RETURN MADE ON OR AFTER JULY 1, 2009, BUT PRIOR TO JUNE 30, 2011. FOR ANY RETURN MADE PRIOR TO AUGUST 1, 2009, A VENDOR SHALL NOT BE LIABLE FOR ANY INTEREST OR OTHER PENALTY IMPOSED AS A RESULT OF AN ERROR MADE IN CONNECTION WITH THE ELIMINATION OF THE AMOUNT OF SALES TAX REVENUES THAT

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

MAY BE RETAINED IN ACCORDANCE WITH THE PROVISIONS OF THIS SUB-SUBPARAGRAPH (B).

(C) IF THE SEPTEMBER 2010 FORECAST PREPARED BY THE LEGISLATIVE COUNCIL STAFF INDICATES SUFFICIENT REVENUES TO FULLY FUND A SIX PERCENT INCREASE IN GENERAL FUND SPENDING FOR THE 2010-11 STATE FISCAL YEAR, THEN THE PROVISIONS OF THIS SUBPARAGRAPH (I) SHALL NOT APPLY AND THE AMOUNT RETAINED BY A VENDOR TO COVER THE VENDOR'S EXPENSE IN COLLECTING AND REMITTING TAX SHALL BE AS PROVIDED IN PARAGRAPH (a) OF THIS SUBSECTION (1) FOR PERIODS COMMENCING ON OR AFTER JANUARY 1, 2011.

**SECTION 2. Appropriation.** (1) In addition to any other appropriation, there is hereby appropriated, to the department of revenue, for the fiscal year beginning July 1, 2008, the sum of one hundred eighty-five thousand four hundred thirty-two dollars (\$185,432) and 0.1 FTE, or so much thereof as may be necessary, for the implementation of this act. Of said sum, one hundred eighty-five thousand one hundred twenty-three dollars (\$185,123) shall be from the general fund, and three hundred nine dollars (\$309) shall be from the Colorado state titling and registration account created in section 42-1-211 (2), Colorado Revised Statutes.

(2) In addition to any other appropriation, there is hereby appropriated, out of any moneys in the general fund, not otherwise appropriated, to the department of revenue, for the fiscal year beginning July 1, 2009, the sum of sixty-eight thousand four hundred twelve dollars (\$68,412) and 0.8 FTE, or so much thereof as may be necessary, for the implementation of this act.

**SECTION 3. 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: May 18, 2009