

## CHAPTER 300

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**TAXATION**


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**HOUSE BILL 14-1348**

BY REPRESENTATIVE(S) Ferrandino, Court, Fischer, Hullinghorst, Kagan, Kraft-Tharp, Melton, Mitsch Bush, Ryden, Schafer;  
also SENATOR(S) Heath.

**AN ACT**

**CONCERNING AN EXTENSION OF THE EFFECTIVE DATE OF THE AMENDED "RETAIL SALE" SALES TAX DEFINITION ADOPTED IN HOUSE BILL 13-1295 TO TAKE EFFECT ONLY IF CONGRESS ENACTS AN ACT THAT AUTHORIZES STATES TO REQUIRE CERTAIN RETAILERS TO PAY, COLLECT, OR REMIT STATE OR LOCAL SALES TAXES.**

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

**SECTION 1.** In Colorado Revised Statutes, 39-26-102, **amend as it will become effective July 1, 2014, (9)** as follows:

**39-26-102. Definitions.** As used in this article, unless the context otherwise requires:

(9) "Retail sale" includes all sales made within the state except wholesale sales. For items delivered by the retailer, a retail sale is made at the location where the item sold is received by the purchaser, based on the location indicated by instructions for delivery that the purchaser furnishes to the retailer. When no delivery location is specified, the ~~remote~~ RETAIL sale is sourced to the customer's address that is either known to the retailer or, if not known, obtained by the retailer during the consummation of the transaction, including the address of the customer's payment instrument if no other address is available. If an address is unknown and a billing address cannot be obtained, the ~~remote~~ RETAIL sale is sourced to the address of the retailer from which the ~~remote~~ RETAIL sale was made.

**SECTION 2.** In Session Laws of Colorado 2013, section 16 of chapter 314, **amend (3)** as follows:

Section 16. **Effective date.** (3) SECTION 39-26-102 (9), COLORADO REVISED STATUTES, AS AMENDED IN SECTION 2 OF THIS ACT, AND section 10 of this act ~~takes~~

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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.*

TAKE effect only if congress enacts an act that authorizes states to require certain retailers to pay, collect, or remit state or local sales taxes and takes effect either upon the effective date of this act or the effective date of such act of congress, whichever is later. The department of revenue shall send the revisor of statutes written notice that this requirement has been met within thirty days of enactment of such an act by congress.

**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 31, 2014