

CHAPTER 315

TAXATION

HOUSE BILL 15-1228

BY REPRESENTATIVE(S) Mitsch Bush and Becker J., Priola, Buck, Coram, Dore, Lee, Pabon, Rankin, Ryden, Vigil, Williams, Esgar, Kraft-Tharp, Hullinghorst;
also SENATOR(S) Scott, Baumgardner, Cooke, Crowder, Hill, Hodge, Marble, Neville T., Roberts, Scheffel, Sonnenberg, Woods.

AN ACT**CONCERNING THE SPECIAL FUEL EXCISE TAX ON LIQUEFIED PETROLEUM GAS, AND, IN CONNECTION THEREWITH, MAKING AN APPROPRIATION.**

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

SECTION 1. Legislative declaration. (1) The general assembly finds and declares that:

- (a) The special fuel excise tax applies to fuels that are used for the generation of power to propel a motor vehicle on the highways of this state;
- (b) The tax is imposed on special fuel that is acquired, sold, offered for sale, or used in this state for any purpose whatsoever;
- (c) Liquefied petroleum gas is a type of special fuel subject to this broad excise tax;
- (d) Ninety-five percent of all liquefied petroleum gas is not used as special fuel;
- (e) The special fuel tax is often levied on liquefied petroleum gas that is not used as special fuel; and
- (f) As a result, sellers of liquefied petroleum gas are unnecessarily burdened with administrative requirements, and consumers may ultimately pay more for gas that is used to heat their homes or for other nonvehicle purposes.

(2) Now, therefore, the general assembly declares that the purpose of this act is to modify the special fuel tax to properly apply the tax to liquefied petroleum gas

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

that is actually used as special fuel.

SECTION 2. In Colorado Revised Statutes, 39-27-101, **amend** (7) (a) (IV), (7) (a) (V), (11), and (34); and **add** (4.3), (4.7), (7) (a) (VI), and (7) (d) as follows:

39-27-101. Definitions - construction. As used in this part 1, unless the context otherwise requires:

(4.3) "CARGO TANK" MEANS A BULK PACKAGING THAT:

(a) IS A TANK INTENDED PRIMARILY FOR THE CARRIAGE OF LIQUIDS, GASES, SOLIDS, OR SEMI-SOLIDS AND INCLUDES APPURTENANCES, REINFORCEMENTS, FITTINGS, AND CLOSURES;

(b) IS PERMANENTLY ATTACHED TO OR FORMS A PART OF A MOTOR VEHICLE, OR IS NOT PERMANENTLY ATTACHED TO A MOTOR VEHICLE BUT THAT, BY REASON OF ITS SIZE, CONSTRUCTION, OR ATTACHMENT TO A MOTOR VEHICLE, IS LOADED OR UNLOADED WITHOUT BEING REMOVED FROM THE MOTOR VEHICLE;

(c) IS NOT FABRICATED UNDER A SPECIFICATION FOR CYLINDERS, INTERMEDIATE BULK CONTAINERS, MULTI-UNIT TANK CAR TANKS, PORTABLE TANKS, OR TANK CARS; AND

(d) IS NOT PRIMARILY INTENDED TO PROVIDE FUEL FOR THE PROPULSION OF THE MOTOR VEHICLE.

(4.7) "CARGO TANK MOTOR VEHICLE" MEANS A MOTOR VEHICLE WITH ONE OR MORE CARGO TANKS PERMANENTLY ATTACHED TO OR FORMING AN INTEGRAL PART OF THE MOTOR VEHICLE.

(7) (a) "Distributor" means:

(IV) A private commercial fleet operator that uses ~~liquefied petroleum gas or~~ natural gas from a public utility, as defined in section 40-1-103 (1), C.R.S., if:

(A) The public utility is not a distributor with respect to the sale of the ~~liquefied petroleum gas or~~ natural gas; and

(B) The commercial fleet operator has not contracted with another person to be a distributor under subparagraph (V) of this paragraph (a); ~~or~~

(V) Any person who contracts with a private commercial fleet operator to be a distributor on behalf of the operator; OR

(VI) A PRIVATE COMMERCIAL FLEET OPERATOR THAT USES LIQUEFIED PETROLEUM GAS, IF THE OPERATOR HAS NOT CONTRACTED WITH A PERSON TO BE A DISTRIBUTOR ON BEHALF OF THE OPERATOR.

(d) NOTWITHSTANDING ANY PROVISION OF THIS SUBSECTION (7) TO THE CONTRARY, A PERSON WHO MEETS THE REQUIREMENTS OF SECTION 39-27-104(5)(a) IS NOT A DISTRIBUTOR.

(11) "Gallons" means gallons as measured on a gross gallons basis, as defined in section 8-20-201 (3), C.R.S.; except that:

(a) (I) For purposes of a vendor who sells compressed natural gas at retail, "gallons" means gallons as measured by in accordance with the mass labeling requirements for gasoline equivalents that are included in section 3-3 of the rules promulgated by the division of oil and public safety in the department of labor and employment, or any successor rule;

(II) For all distributors of compressed natural gas other than those specified in subparagraph (I) of this paragraph (a), "gallons" means gallons as measured in accordance with whichever of the following was the basis for the sale of the gas to the distributor:

(A) The volumetric reporting requirements that are included in the federal excise tax return, form 720, established by the federal internal revenue service, or any successor form that is used for paying the federal fuel tax;

(B) The mass labeling requirements for gasoline equivalents that are included in section 3-3 of the rules promulgated by the division of oil and public safety in the department of labor and employment, or any successor rule; or

(C) The energy measure included in the definition for gasoline gallon equivalent in section 1-6 of the rules promulgated by the division of oil and public safety in the department of labor and employment, or any successor rule; and

(b) For purposes of liquefied petroleum gas, "gallons" means gallons as measured on a net gallon basis as defined in section 8-20-201 (5), C.R.S.

(34) "Use" or "uses" means the placing of special fuel into any fuel tank, unless it is established to the satisfaction of the executive director of the department of revenue that the fuel was consumed for a purpose other than to propel a motor vehicle on the highways of this state. With respect to fuel brought into this state in a fuel tank, "use" means the consumption of the fuel in this state. A vendor placing special fuel other than liquefied petroleum gas into a fuel tank of a motor vehicle not owned by the vendor is not deemed to have used the fuel.

SECTION 3. In Colorado Revised Statutes, 39-27-102, **amend** (1) (a) (I), (1) (b) (I), and (2.5) as follows:

39-27-102. Tax imposed on gasoline and special fuel - deposits - penalties. (1) (a) (I) (A) An excise tax is imposed and shall be collected on all gasoline or special fuel acquired, sold, offered for sale, or used in this state for any purpose whatsoever, but only one tax shall be paid upon the same gasoline or special fuel in this state. Except as otherwise provided in this subparagraph (I), no more than three tax-deferred transactions shall take place after the gasoline or special fuel has left the terminal of its origin, either within or outside of this state; except that, for purposes of counting the applicable transactions in order to collect the tax imposed by this subparagraph (I), counting shall begin when the gasoline or special fuel first

enters this state, whether by truck or by rail. If more than three distributors acquire the gasoline or special fuel, the third distributor shall be liable for payment of the tax imposed. Nothing in this paragraph (a) shall preclude previous distributors from paying the tax. A distributor shall not be required to pay tax on gasoline or special fuel that is exempt pursuant to section 39-27-103 (2). The tax imposed shall be computed upon the total amount of gasoline or special fuel, measured in gallons, acquired by each distributor in this state and shall be paid in the manner provided in this section. FOR PURPOSES OF THIS SUB-SUBPARAGRAPH (A), "SPECIAL FUEL" DOES NOT INCLUDE LIQUEFIED PETROLEUM GAS.

(B) AN EXCISE TAX IS IMPOSED ON LIQUEFIED PETROLEUM GAS WHEN IT IS PLACED IN A FUEL TANK, UNLESS THE USE OF THE SPECIAL FUEL IS EXEMPT. THE TAX IMPOSED IS COMPUTED UPON THE TOTAL AMOUNT OF LIQUEFIED PETROLEUM GAS, MEASURED IN GALLONS, THAT IS PLACED IN THE FUEL TANK. IF THE LIQUEFIED PETROLEUM GAS IS PLACED IN THE FUEL TANK BY A DISTRIBUTOR, THE DISTRIBUTOR SHALL PAY THE TAX TO THE DEPARTMENT OF REVENUE IN ACCORDANCE WITH THIS SECTION.

(C) IF A DISTRIBUTOR USES LIQUEFIED PETROLEUM GAS FROM A CARGO TANK TO PROPEL A CARGO TANK MOTOR VEHICLE ON THE HIGHWAYS IN THIS STATE, AN EXCISE TAX IS IMPOSED ON THE LIQUEFIED PETROLEUM GAS THAT IS USED AS SPECIAL FUEL. THE LIQUEFIED PETROLEUM GAS THAT IS CARRIED IN THE CARGO TANK BUT NOT USED AS SPECIAL FUEL IS NOT SUBJECT TO THE EXCISE TAX. THE TAX IMPOSED IS COMPUTED UPON AN ESTIMATE OF THE TOTAL AMOUNT OF LIQUEFIED PETROLEUM GAS, MEASURED IN GALLONS, USED TO PROPEL THE CARGO TANK MOTOR VEHICLE BASED ON THE NUMBER OF MILES THAT THE VEHICLE TRAVELED. A DISTRIBUTOR SHALL REPORT TO THE DEPARTMENT OF REVENUE THE NUMBER OF MILES THAT THE VEHICLE TRAVELED BASED ON ODOMETER READINGS. THE DEPARTMENT SHALL ESTABLISH THE FORM TO BE USED TO REPORT THIS INFORMATION.

(b) (I) In the case of gasoline or special fuel shipped to a distributor from a terminal, the amount of gasoline or special fuel acquired is deemed to be the amount shipped from the terminal, as shown by the terminal manifest; except that an allowance of two percent of the total amount of gasoline or special fuel acquired during any calendar month, as shown by terminal manifests, shall be deducted by the licensed distributor to cover losses in transit and in unloading the gasoline or special fuel and costs of collection and payment to the state of the tax imposed by this section, out of which allowance the distributor shall make to each retailer an allowance of one percent of the amount of gasoline or special fuel delivered during each calendar month by the distributor to the retailer, as shown by delivery invoices signed by the retailer, BUT THERE IS NO ALLOWANCE FOR LIQUEFIED PETROLEUM GAS.

(2.5) Except as otherwise provided in paragraph (b) of subsection (2) of this section, every person who imports gasoline or special fuel OTHER THAN LIQUEFIED PETROLEUM GAS into this state for use or sale in this state without a valid importer, supplier, blender, or distributor license is liable for and shall pay an excise tax pursuant to paragraph (a) of subsection (1) of this section on all gasoline or special fuel such person imports for use or sale in this state. In addition to the excise tax, such person shall be subject to the civil penalties set forth in subsection (9) of this section. EVERY PERSON WHO IMPORTS LIQUEFIED PETROLEUM GAS INTO THIS STATE WITHOUT A VALID IMPORTER, SUPPLIER, OR DISTRIBUTOR LICENSE IS SUBJECT TO THE

CIVIL PENALTIES SET FORTH IN SUBSECTION (9) OF THIS SECTION. Immediately upon discovery of a violation of this subsection (2.5), the department of revenue and agents thereof may demand payment of such excise tax, IF OWED, and all applicable fines associated with the unlicensed importation of gasoline or special fuel and may detain the shipment of gasoline or special fuel until such excise tax and fines are collected.

SECTION 4. In Colorado Revised Statutes, 39-27-102.5, **amend** (3) (a) as follows:

39-27-102.5. Exemptions on tax imposed - ex-tax purchases. (3) (a) The tax collected by the distributor pursuant to this section is deemed to have been received by the distributor at the time ~~such~~ THE FUEL IS ACQUIRED OR, IN THE CASE OF LIQUEFIED PETROLEUM GAS, AT THE TIME THE FUEL IS PLACED IN A FUEL TANK OR USED TO PROPEL A CARGO TANK MOTOR VEHICLE, irrespective of when payment is received by the distributor for the amount of the invoice, including the tax, and the tax required to be collected by the distributor constitutes a debt owed by the distributor to this state.

SECTION 5. In Colorado Revised Statutes, 39-27-103, **add** (7) as follows:

39-27-103. Refunds - penalties - checkoff - limits on collections. (7) NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, THE DEPARTMENT OF REVENUE SHALL NOT COLLECT ANY PENALTIES OR INTEREST RELATED TO THE TAX IMPOSED UNDER THIS PART 1 FOR LIQUEFIED PETROLEUM GAS THAT, FROM JANUARY 1, 2014, UNTIL JANUARY 1, 2016, IS ACQUIRED, SOLD, OFFERED FOR SALE, OR USED IN THIS STATE FOR ANY PURPOSE WHATSOEVER. THE DEPARTMENT SHALL REFUND ANY OF THESE PROHIBITED PENALTIES OR INTEREST THAT WERE COLLECTED PRIOR TO THE EFFECTIVE DATE OF THIS SUBSECTION (7).

SECTION 6. In Colorado Revised Statutes, 39-27-104, **amend** (2) (a) (I) and (2) (b); and **add** (5) as follows:

39-27-104. License and deposit - exception. (2) (a) (I) (A) No license to act as a distributor, refiner, or terminal operator of gasoline or special fuel shall be issued until the applicant therefor has deposited with the department of revenue evidence of a savings account, deposit, or certificate of deposit meeting the requirements of section 11-35-101, C.R.S., or a surety bond or a negotiable certificate of deposit issued by a commercial bank doing business in this state acceptable to the executive director of the department of revenue. When such deposit is a surety bond, such bond shall be in the sum of approximately three times the monthly tax liability estimated by the executive director to become due by the licensee, except ~~that the amount of the surety bond shall never be less than twenty-five thousand dollars nor more than two hundred thousand dollars~~ AS OTHERWISE LIMITED IN SUB-SUBPARAGRAPH (B) OF THIS SUBPARAGRAPH (I). If the deposit is a surety bond, it shall also be conditioned upon compliance by the distributor or refiner with all provisions of this part 1 and payment of all taxes and penalties to become due and payable thereunder; if it is a negotiable certificate of deposit, it shall be subject to forfeiture upon failure of the distributor or refiner to comply with said provisions or to pay all said taxes and penalties. Upon approval by the executive director of the application, a license to act as a distributor or refiner shall be issued to the applicant.

(B) FOR GASOLINE AND SPECIAL FUEL OTHER THAN LIQUEFIED PETROLEUM GAS, THE AMOUNT OF THE SURETY BOND MUST NEVER BE LESS THAN TWENTY-FIVE THOUSAND DOLLARS NOR MORE THAN TWO HUNDRED THOUSAND DOLLARS. FOR LIQUEFIED PETROLEUM GAS, THE AMOUNT OF THE SURETY BOND MUST NEVER BE MORE THAN TWO HUNDRED THOUSAND DOLLARS.

(b) If at any time after issuance of the license the executive director of the department of revenue finds that the licensee is USING LIQUEFIED PETROLEUM GAS OR acquiring gasoline or special fuel OTHER THAN LIQUEFIED PETROLEUM GAS in a quantity that makes the licensee liable for payment of excise tax, for the preceding and current month in an amount greater than the amount of the deposit, the executive director shall, by written notice to the licensee, demand an additional surety bond or negotiable certificate of deposit to be deposited in an amount determined necessary to secure payment of a greater amount of taxes, but the aggregate amount of deposit shall in no event exceed two hundred thousand dollars. If the licensee fails or refuses within ten days after receipt of the written notice and demand to deposit an additional surety bond or negotiable certificate of deposit in the amount determined, the executive director may by written notice suspend or revoke the license held by the licensee. The requirements of this section relative to making a deposit shall apply only to distributors who are liable to the state for payment of the tax imposed by section 39-27-102.

(5) (a) A PERSON WHO SELLS LIQUEFIED PETROLEUM GAS AT THE RETAIL LEVEL OF TRADE THAT IS NOT USED AS SPECIAL FUEL DOES NOT ACT AS A DISTRIBUTOR AND DOES NOT NEED TO BE LICENSED AS ONE UNDER THIS SECTION IF THE PERSON:

(I) SUBMITS AN AFFIDAVIT, SIGNED UNDER PENALTY OF PERJURY, STATING THAT THE PERSON WILL NOT PLACE LIQUEFIED PETROLEUM GAS IN A FUEL TANK AS PART OF ANY SALE AND THAT, IF THE PERSON DOES PLACE THE FUEL IN A FUEL TANK, THE PERSON IS SUBJECT TO THE PENALTIES SET FORTH IN THIS SECTION; AND

(II) CONSPICUOUSLY POSTS AT THE DISTRIBUTION POINT A SIGN INDICATING THAT THE LIQUEFIED PETROLEUM GAS IS NOT FOR SALE FOR USE IN MOTOR VEHICLES.

(b) THE DEPARTMENT OF REVENUE SHALL ESTABLISH THE FORM OF THE AFFIDAVIT REQUIRED UNDER SUBPARAGRAPH (I) OF THIS SUBSECTION (5).

SECTION 7. In Colorado Revised Statutes, 39-27-105, **amend** (1) introductory portion, (1.3) (c), (1.3) (d), (2), (6) (a), and (7) (a); and **add** (1.2) and (1.3) (f) as follows:

39-27-105. Collection of tax on gasoline and special fuel. (1) In addition to the reporting requirements set forth in subsection (1.5) of this section, every distributor, supplier, carrier, exporter, importer, blender, refiner, or terminal operator of gasoline or special fuel OTHER THAN LIQUEFIED PETROLEUM GAS on or before the twenty-sixth day of each calendar month shall file with the executive director of the department of revenue, on forms prescribed and furnished by the department, an itemized statement made under penalty of perjury in the second degree, showing the following:

(1.2)(a) EVERY DISTRIBUTOR, EXPORTER, OR IMPORTER OF LIQUEFIED PETROLEUM

GAS ON OR BEFORE THE TWENTY-SIXTH DAY OF EACH CALENDAR MONTH SHALL FILE WITH THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE, ON FORMS PRESCRIBED AND FURNISHED BY THE DEPARTMENT, A STATEMENT MADE UNDER PENALTY OF PERJURY IN THE SECOND DEGREE, SHOWING THE FOLLOWING AGGREGATED AMOUNTS:

(I) THE NUMBER OF GALLONS OF LIQUEFIED PETROLEUM GAS THAT THE DISTRIBUTOR PLACED IN A FUEL TANK AND THAT ARE SUBJECT TO THE EXCISE TAX UNDER THIS PART 1;

(II) THE NUMBER OF GALLONS OF LIQUEFIED PETROLEUM GAS THAT THE DISTRIBUTOR PLACED IN A FUEL TANK AND THAT ARE EXEMPT FROM THE EXCISE TAX UNDER THIS PART 1;

(III) THE NUMBER OF GALLONS OF LIQUEFIED PETROLEUM GAS, NOT PLACED IN A FUEL TANK, THAT ARE SOLD TO THE STATE OF COLORADO, ANY OF ITS AGENCIES, ANY TOWN, CITY, COUNTY, CITY AND COUNTY, SCHOOL DISTRICT OF THIS STATE, OR ANY OTHER POLITICAL SUBDIVISION OF THIS STATE;

(IV) THE NUMBER OF GALLONS OF LIQUEFIED PETROLEUM GAS SOLD TO A NONPROFIT TRANSIT AGENCY THAT ARE NOT PLACED IN A FUEL TANK;

(V) THE NUMBER OF GALLONS OF LIQUEFIED PETROLEUM GAS IMPORTED INTO THE STATE; AND

(VI) THE NUMBER OF GALLONS OF LIQUEFIED PETROLEUM GAS EXPORTED FROM THIS STATE.

(b) SUBSECTION (1.5) OF THIS SECTION DOES NOT APPLY TO A LICENSEE WITH RESPECT TO LIQUEFIED PETROLEUM GAS.

(1.3)(c) Distributors may aggregate figures stated in the reports required by this part 1 for ~~liquefied petroleum gas and~~ natural gas for all service stations or other facilities that dispense ~~liquefied petroleum gas or~~ natural gas for sale to users and that are owned or operated by the same distributor.

(d) Distributors may aggregate figures stated in the reports required by this part 1 for ~~liquefied petroleum gas and~~ natural gas for sales of such fuels to a particular class or type of individual user. Distributors of ~~liquefied petroleum gas and~~ natural gas shall not be required to separately report the amount of sales to individual users.

(f) DISTRIBUTORS OF LIQUEFIED PETROLEUM GAS SHALL AGGREGATE FIGURES STATED IN THE REPORTS REQUIRED BY THIS PART 1.

(2) It is the duty of every distributor of gasoline or special fuel OTHER THAN LIQUEFIED PETROLEUM GAS to compute the amount of tax payable on all gasoline or special fuel acquired during the preceding calendar month at the rate of tax per gallon imposed thereon in section 39-27-102 (1), and, in computing the amount of tax, the allowance of two percent provided for in section 39-27-102 (1) shall be taken into account. IT IS THE DUTY OF EVERY DISTRIBUTOR OF LIQUEFIED PETROLEUM GAS TO COMPUTE THE AMOUNT OF TAX PAYABLE ON THE LIQUEFIED PETROLEUM GAS

PLACED IN A FUEL TANK OR USED TO PROPEL A CARGO TANK MOTOR VEHICLE IN THE PRECEDING CALENDAR MONTH AT THE RATE OF TAX PER GALLON IMPOSED THEREON. From the amount of tax so computed, the distributor of gasoline or special fuel shall deduct one-half of one percent to cover expenses of collection of the tax and bad debt losses and shall pay the remaining balance to the department of revenue at the time of filing the statement required to be filed by the provisions of this section. A penalty of thirty dollars or ten percent of the tax due, plus one-half of one percent per month from the date when due, not to exceed eighteen percent in the aggregate, whichever is greater, shall be imposed for failure to file any statement when due or pay the tax as provided in this section, in addition to any other penalties provided by this part 1.

(6) (a) Every person who imports special fuel into this state for use or sale in this state without a single trip permit or a valid importer's, supplier's, or distributor's license is liable for and shall pay an excise tax pursuant to section 39-27-102 (1) on all undyed special fuel OTHER THAN LIQUEFIED PETROLEUM GAS such person imports for use or sale in this state.

(7) (a) If any person other than a licensed distributor or supplier physically diverts to one or more destinations within the boundaries of this state all or any portion of a shipment of gasoline or special fuel that is claimed as an export on the bill of lading or other affidavit, such person shall report to the department of revenue the destinations within this state to which the diverted gasoline or special fuel shipment was delivered within one working day after such diversion. Such person shall be liable for payment of the excise tax established in this part 1 on the amount of gasoline or special fuel OTHER THAN LIQUEFIED PETROLEUM GAS diverted to a destination within this state.

SECTION 8. In Colorado Revised Statutes, **amend** 39-27-109.7 as follows:

39-27-109.7. Data collection services. In order to track the movement of gasoline or special fuel within this state and thereby facilitate and expedite the collection of excise taxes imposed pursuant to this part 1, the executive director of the department of revenue may enter into a contract with one or more private entities for the provision of a computer-based program to monitor and track the data that licensees are required to report to the department pursuant to this part 1. Such computer-based program shall be funded solely with moneys from the highway users tax fund; except that, for the state fiscal year 2009-10, up to thirty-seven thousand six hundred thirty dollars for the computer-based program to monitor and track exempt dyed diesel fuel that is blended with biodiesel fuel after withdrawal at a terminal rack or refinery rack pursuant to section 39-27-102.5 (2) (a) may be funded by moneys received by the governor's energy office created in section 24-38.5-101, C.R.S., as said office existed prior to July 1, 2012, from the United States department of energy. THE DEPARTMENT SHALL UPDATE THE COMPUTER-BASED PROGRAM TO MONITOR AND TRACK THE DATA THAT LIQUEFIED PETROLEUM LICENSEES ARE REQUIRED TO REPORT TO THE DEPARTMENT PURSUANT TO THIS PART 1 BASED ON THE CHANGES IN HOUSE BILL 15-1228, ENACTED IN 2015.

SECTION 9. In Colorado Revised Statutes, 39-27-110, **add** (3) (d) as follows:

39-27-110. Inspection of records. (3) (d) A SERIALLY NUMBERED INVOICE FOR

THE SALE OR TRANSFER OF LIQUEFIED PETROLEUM GAS REQUIRED UNDER PARAGRAPHS (b) AND (c) OF THIS SUBSECTION (3) DOES NOT HAVE TO BE PREPRINTED.

SECTION 10. Appropriation. For the 2015-16 state fiscal year, \$73,440 is appropriated to the department of revenue. This appropriation is from the highway users tax fund created in section 43-4-201 (1) (a), C.R.S. To implement this act, the department may use this appropriation for the fuel tracking system.

SECTION 11. Act subject to petition - effective date. Sections 2, 3, 4, 6, 7, and 9 of this act take effect January 1, 2016, and the remainder of this act takes effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly (August 5, 2015, if adjournment sine die is on May 6, 2015); except that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within such period, then the act, item, section, or part will not take effect unless approved by the people at the general election to be held in November 2016 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

Approved: June 5, 2015