

HOUSE COMMITTEE OF REFERENCE AMENDMENT
Committee on Finance.

HB22-1062 be amended as follows:

1 Amend printed bill, page 9, after line 3 insert:

2 **"SECTION 5.** In Colorado Revised Statutes, 39-26-127, **add (4)**
3 and (5) as follows:

4 **39-26-127. Legislation modifying the state sales tax base - no**
5 **impact on local government sales tax bases - no expansion of local**
6 **authority to levy sales tax.** (4) NOTWITHSTANDING THE PROVISIONS OF
7 SECTION 29-2-105 (1)(d), ANY PROVISION OF TITLE 32, OR ANY OTHER
8 PROVISION OF LAW, AND EXCEPT AS SET FORTH IN SUBSECTION (5) OF THIS
9 SECTION, AND SECTION 29-2-105 (1)(d)(I)(C), ANY COUNTY,
10 MUNICIPALITY, SPECIAL DISTRICT, AUTHORITY, OR OTHER LOCAL
11 GOVERNMENT OR POLITICAL SUBDIVISION SHALL NOT BE AFFECTED IN ANY
12 WAY BY THE ELIMINATION, SUSPENSION, OR MODIFICATION OF ANY SALES
13 TAX EXEMPTION OR ANY OTHER LEGISLATIVE MODIFICATION OF THE STATE
14 SALES TAX BASE RESULTING FROM THE ENACTMENT OF HOUSE BILL
15 22-1062. ACCORDINGLY, ANY COUNTY, MUNICIPALITY, SPECIAL DISTRICT,
16 AUTHORITY, OR OTHER LOCAL GOVERNMENT OR POLITICAL SUBDIVISION
17 ENTITY THAT WAS LEVYING SALES TAX ON THE SALE OF FOOD PURSUANT
18 TO THIS ARTICLE 26 BEFORE THE ENACTMENT OF HOUSE BILL 22-1062
19 RETAINS ITS AUTHORITY TO CONTINUE LEVYING SALES TAX UPON THESE
20 SALES PURSUANT TO THIS ARTICLE 26.

21 (5) THE GOVERNING BODY OF ANY COUNTY, MUNICIPALITY,
22 SPECIAL DISTRICT, AUTHORITY, OR OTHER LOCAL GOVERNMENT OR
23 POLITICAL SUBDIVISION OF THE STATE IDENTIFIED IN SUBSECTION (4) OF
24 THIS SECTION MAY ADOPT A RESOLUTION THAT IMPOSES A SALES OR USE
25 TAX, OR BOTH, ONLY ON SALES OF FOOD WITH RESPECT TO WHICH A SALES
26 OR USE TAX IS LEVIED BY THE STATE ON AND AFTER THE EFFECTIVE DATE
27 OF THIS SUBSECTION (5).".

28 Rerumber succeeding section accordingly.

*** * * * *