HB1223_L.006
HOUSE COMMITTEE OF REFERENCE AMENDMENT
Committee on <u>Finance</u>.
<u>HB26-1223</u> be amended as follows:

1   Amend printed bill, page 14, after line 5 insert:
2
3   "**SECTION 5.** In Colorado Revised Statutes, 32-13-107, **amend**
4   (1)(a) as follows:
5   **32-13-107.   Sales and use tax imposed - collection -**
6   **administration of tax - use - definitions.**
7   (1) (a) (I) Except as otherwise provided in ~~paragraph (b) of this~~
8   ~~subsection (1)~~ SUBSECTION (1)(b) OF THIS SECTION, upon the approval of
9   the registered electors pursuant to the provisions of section 32-13-105, the
10   board has the power to levy such uniform sales and use taxes throughout
11   the district created in section 32-13-104 upon every transaction or other
12   incident with respect to which a sales and use tax is levied by the state,
13   pursuant to the provisions of article 26 of title 39; ~~C.R.S.;~~ except that
14   beginning July 1, 2016, such sales and use tax shall not be levied or
15   collected on the sale or use of aviation fuel.
16   (II) NOTWITHSTANDING ANY PROVISION OF LAW TO THE
17   CONTRARY, THE SALE AND USE OF COMPUTER SOFTWARE, AS THAT TERM
18   IS DEFINED IN 39-26-102 (15)(c)(II)(B), IS NOT SUBJECT TO TAXATION BY
19   THE DISTRICT PURSUANT TO PARTS 1 AND 2 OF ARTICLE 26 OF TITLE 39,
20   UNLESS THE BOARD BY RESOLUTION OR ORDINANCE APPROVES A
21   PROPOSAL FOR THE TAXATION OF SUCH COMPUTER SOFTWARE AND THE
22   PROPOSAL IS SUBMITTED TO THE REGISTERED ELECTORS OF THE DISTRICT
23   IN A MANNER THAT CONFORMS SO FAR AS PRACTICABLE TO THE GENERAL
24   ELECTION LAWS OF THE STATE AND WITH THE PROVISIONS OF SECTION 20
25   OF ARTICLE X OF THE STATE CONSTITUTION.".

26   Renumber succeeding sections accordingly.

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