

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Appropriations.

HB26-1289 be amended as follows:

1 Amend printed bill, page 42, line 27, after "**amend**" insert "(2)(g)(III),  
2 (2)(g)(IV), (3)(e)(III), and".

3 Page 43, line 1, strike "(6)" and substitute "(6); and **add** (2)(g)(V),  
4 (3)(e)(IV), and (4)(c)".

5 Page 43, after line 3 insert:

6 "(2) **Definitions.** As used in this section, unless the context  
7 otherwise requires:

8 (g) "Qualified retailer" means a retailer that sells qualified electric  
9 bicycles and:

10 (III) Has paid the taxes due on the monthly sales tax return; ~~and~~

11 (IV) Has registered with the department pursuant to subsection  
12 (3)(e)(III) of this section; AND

13 (V) HAS NOT BEEN DISQUALIFIED BY THE DEPARTMENT PURSUANT  
14 TO SUBSECTION (4)(c) OF THIS SECTION.

15 (3) (e) (III) Prior to selling a qualified electric bicycle for which  
16 a retailer intends to claim a credit pursuant to this section, the retailer  
17 shall:

18 (A) Register as a qualified retailer by filing with the department  
19 a registration statement in the form and manner prescribed by the  
20 department AND RECEIVE APPROVAL OF THEIR REGISTRATION FROM THE  
21 DEPARTMENT; AND

22 (B) PROVIDE THE OFFICE DETAILED INFORMATION AS THE OFFICE  
23 MAY REQUIRE REGARDING EACH MODEL OF QUALIFIED ELECTRIC BICYCLE  
24 THE RETAILER INTENDS TO SELL FOR THE CREDIT ALLOWED BY THIS  
25 SECTION. THE OFFICE MAY REQUIRE A QUALIFIED RETAILER TO  
26 PERIODICALLY UPDATE THE INFORMATION REQUIRED BY THIS SUBSECTION  
27 (3)(e)(III)(B).

28 (IV) A QUALIFIED RETAILER MAY AUTHORIZE THE OFFICE TO  
29 PUBLICIZE THE QUALIFIED RETAILER'S INTENTION TO SELL QUALIFIED  
30 ELECTRIC BICYCLES PURSUANT TO THIS SECTION ON THE OFFICE'S WEBSITE.

31 (4) (c) (I) AFTER THE NOTICE AND HEARING HELD IN ACCORDANCE  
32 WITH SECTIONS 24-4-104 AND 24-4-105, THE DEPARTMENT MAY  
33 DISQUALIFY A QUALIFIED RETAILER IF THE DEPARTMENT DETERMINES:

34 (A) THE QUALIFIED RETAILER REQUESTED ADVANCE PAYMENT OR  
35 CLAIMED A CREDIT WITH RESPECT TO A TRANSACTION THAT DOES NOT  
36 QUALIFY FOR THE CREDIT ALLOWED BY THIS SECTION;

37 (B) THE QUALIFIED RETAILER PROVIDED FALSE OR MISLEADING  
38 INFORMATION TO THE DEPARTMENT OR THE OFFICE;

1 (C) THE QUALIFIED RETAILER FAILED TO COMPLY WITH THE  
2 REQUIREMENTS SET FORTH IN SUBSECTION (3)(e)(III)(B) OF THIS SECTION;  
3 OR  
4 (D) THE QUALIFIED RETAILER NO LONGER HOLDS A SALES TAX  
5 LICENSE.  
6 (II) THE DEPARTMENT MAY CONSULT WITH THE OFFICE FOR THE  
7 PURPOSE OF MAKING A DETERMINATION PURSUANT TO THIS SUBSECTION  
8 (4)(c).  
9 (III) A RETAILER THAT HAS BEEN DISQUALIFIED PURSUANT TO THIS  
10 SUBSECTION (4)(c) MAY NOT REAPPLY TO BE A QUALIFIED RETAILER. THE  
11 DEPARTMENT SHALL NOT APPROVE A REGISTRATION SUBMITTED BY A  
12 DISQUALIFIED RETAILER.  
13 (IV) UPON NOTIFICATION BY THE DEPARTMENT OF A RETAILER'S  
14 DISQUALIFICATION, THE OFFICE SHALL REMOVE THE DISQUALIFIED  
15 RETAILER FROM THE LIST PUBLISHED PURSUANT TO SUBSECTION (3)(e)(IV)  
16 OF THIS SECTION."

17 Page 43, after line 15 insert:

18 "SECTION 14. In Colorado Revised Statutes, 39-21-113, add  
19 (40) as follows:  
20 **39-21-113. Reports and returns - rule - repeal.**  
21 (40) NOTWITHSTANDING THE PROVISIONS OF THIS SECTION, THE  
22 EXECUTIVE DIRECTOR MAY PROVIDE TO THE COLORADO ENERGY OFFICE  
23 DETAILED TAXPAYER INFORMATION PERTINENT TO A CLAIM FOR AN  
24 INCOME TAX CREDIT FOR THE RETAIL SALE OF A QUALIFIED ELECTRIC  
25 BICYCLE PURSUANT TO SECTION 39-22-555. ANY INFORMATION PROVIDED  
26 PURSUANT TO THIS SUBSECTION (40) MUST REMAIN CONFIDENTIAL, AND  
27 ALL PERSONS WHO RECEIVE THIS INFORMATION ARE SUBJECT TO THE  
28 LIMITATIONS SPECIFIED IN SUBSECTION (4) OF THIS SECTION AND THE  
29 PENALTIES SPECIFIED IN SUBSECTION (6) OF THIS SECTION."

30 Renumber succeeding sections accordingly.

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