

SENATE COMMITTEE OF REFERENCE AMENDMENT
Committee on Finance.

SB19-131 be amended as follows:

- 1 Amend printed bill, page 2, line 8, strike "WITH".
- 2 Page 2, line 9, strike "PHYSICAL PRESENCE AS DESCRIBED IN SECTION 39-26-102 (3)(a),".
- 4 Page 5, strike lines 4 through 17 and substitute:

5 "(c) (I) NOTWITHSTANDING SECTION 39-26-105, A RETAILER
6 WITHOUT PHYSICAL PRESENCE THAT IN THE PREVIOUS CALENDAR YEAR OR
7 IN THE CURRENT CALENDAR YEAR HAS GENERATED LESS THAN ONE
8 HUNDRED THOUSAND DOLLARS IN GROSS REVENUE FROM THE SALE OF
9 TANGIBLE PERSONAL PROPERTY OR SERVICES DELIVERED INTO COLORADO
10 IS NOT REQUIRED TO COLLECT SALES OR USE TAX ON SUCH SALES.

11 (II) A RETAILER WITH PHYSICAL PRESENCE AS DESCRIBED IN
12 SECTION 39-26-102 (3)(a) THAT IN THE PREVIOUS CALENDAR YEAR OR IN
13 THE CURRENT CALENDAR YEAR HAS GENERATED LESS THAN ONE HUNDRED
14 THOUSAND DOLLARS IN GROSS REVENUE FROM THE SALE OF TANGIBLE
15 PERSONAL PROPERTY OR SERVICES OUTSIDE OF THE TAXING JURISDICTION
16 WHERE THE RETAILER IS LOCATED, BUT INSIDE THE STATE, SOURCES ITS
17 SALES TO THE BUSINESS' LOCATION REGARDLESS OF WHERE THE
18 PURCHASER RECEIVES THE TANGIBLE PERSONAL PROPERTY OR SERVICE.".

- 19 Page 7, strike lines 8 through 14 and substitute:

20 "(b) SUBSECTION (2)(a) OF THIS SECTION DOES NOT APPLY TO A
21 RETAILER THAT IN THE PREVIOUS CALENDAR YEAR OR IN THE CURRENT
22 CALENDAR YEAR HAS:

23 (I) GENERATED GROSS REVENUE FROM THE SALE OF TANGIBLE
24 PERSONAL PROPERTY OR SERVICES INSIDE THE STATE IN AN AMOUNT LESS
25 THAN ONE HUNDRED THOUSAND DOLLARS; OR

26 (II) GENERATED GROSS REVENUE FROM THE SALE OF TANGIBLE
27 PERSONAL PROPERTY OR SERVICES DELIVERED INTO COLORADO IN AN
28 AMOUNT LESS THAN ONE HUNDRED THOUSAND DOLLARS.".

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