

SENATE COMMITTEE OF REFERENCE AMENDMENT  
Committee on Finance.

SB24-230 be amended as follows:

1 Amend printed bill, page 48, after line 16 insert:

2       **"SECTION 13.** In Colorado Revised Statutes, **add** 24-77-109 as  
3 follows:

4       **24-77-109. Definition of fee - scope - definitions - repeal.** (1) IF  
5 A CONSTITUTIONAL AMENDMENT IS ADOPTED AT THE 2024 STATEWIDE  
6 GENERAL ELECTION THAT AMENDS SECTION 20 OF ARTICLE X OF THE  
7 COLORADO CONSTITUTION TO DEFINE THE TERM "FEE", THE FOLLOWING  
8 PROVISIONS APPLY:

9           (a) THE CONSTITUTIONAL AMENDMENT DESCRIBED IN SUBSECTION  
10 (1) OF THIS SECTION APPLIES TO FEES INCREASED ONLY BY:

11           (I) LEGISLATION ENACTED BY THE GENERAL ASSEMBLY ON OR  
12 AFTER THE EFFECTIVE DATE OF THE CONSTITUTIONAL AMENDMENT;

13           (II) RULES OF THE APPLICABLE RULE-MAKING AUTHORITY ON OR  
14 AFTER THE EFFECTIVE DATE OF THE CONSTITUTIONAL AMENDMENT; AND

15           (III) FORMAL APPROVAL OR ENACTMENT BY A GOVERNING BOARD  
16 WITH LEGAL AUTHORITY TO ASSESS AND RAISE FEES ON OR AFTER THE  
17 EFFECTIVE DATE OF THE CONSTITUTIONAL AMENDMENT.

18           (b) IF A FEE EXISTS IN STATE LAW OR RULES BEFORE THE EFFECTIVE  
19 DATE OF THE CONSTITUTIONAL AMENDMENT AND IS SUBJECT TO A  
20 TIMEFRAME, SCHEDULE, ADJUSTMENT, OR MATHEMATICAL FORMULA WITH  
21 PREDETERMINED OBJECTIVE COMPONENTS FOR INCREASING THE FEE, ANY  
22 INCREASE TO THE FEE AMOUNT DOES NOT CONSTITUTE AN INCREASE FOR  
23 THE PURPOSE OF THE CONSTITUTIONAL AMENDMENT DESCRIBED IN  
24 SUBSECTION (1) OF THIS SECTION.

25           (c) THE CONSTITUTIONAL AMENDMENT DESCRIBED IN SUBSECTION  
26 (1) OF THIS SECTION DOES NOT APPLY TO FEES ESTABLISHED BEFORE THE  
27 EFFECTIVE DATE OF THE CONSTITUTIONAL AMENDMENT. A FEE IS  
28 ESTABLISHED BEFORE THE EFFECTIVE DATE OF THE CONSTITUTIONAL  
29 AMENDMENT IF, REGARDLESS OF WHEN THE FEE BEGINS TO BE CHARGED  
30 OR OTHERWISE ASSESSED, THE FEE IS CREATED BY LEGISLATION OR RULES  
31 ENACTED OR ADOPTED BEFORE THE EFFECTIVE DATE OF THE  
32 CONSTITUTIONAL AMENDMENT OR THE FEE IS CREATED BY A  
33 CITIZEN-INITIATED MEASURE THAT TAKES EFFECT BEFORE THE EFFECTIVE  
34 DATE OF THE CONSTITUTIONAL AMENDMENT.

35           (d) AS USED IN THE CONSTITUTIONAL AMENDMENT DESCRIBED IN  
36 THIS SUBSECTION (1) AND AS USED IN THIS SUBSECTION (1):

37           (I) "COSTS INCURRED BY THE GOVERNMENT IN PROVIDING SAID  
38 SPECIFIC BENEFIT" MEANS ALL DIRECT AND INDIRECT COSTS A  
39 GOVERNMENTAL ENTITY INCURS TO PROVIDE A SPECIFIC BENEFIT,  
40 INCLUDING ADMINISTRATIVE EXPENSES, SALARIES AND WAGES, COSTS OF

1 MATERIALS, RENTALS OF REAL AND PERSONAL PROPERTY, OVERHEAD,  
2 PAYMENTS TO CONTRACTORS, AND ANY OTHER COSTS INCURRED TO  
3 PROVIDE THE SPECIFIC BENEFIT.

4 (II) (A) "FAIR SHARE" MEANS THE TOTAL ANTICIPATED COSTS  
5 INCURRED BY THE GOVERNMENT IN PROVIDING A SPECIFIC BENEFIT DURING  
6 THE STATE FISCAL YEAR DIVIDED BY THE ANTICIPATED NUMBER OF PAYERS  
7 OF THE FEE DURING THE STATE FISCAL YEAR.

8 (B) "FAIR SHARE" DOES NOT MEAN A MATHEMATICAL CERTAINTY  
9 OR APPROXIMATION OF THE PAYER'S TOTAL BENEFIT IN COMPARISON TO  
10 THE TOTAL PAYERS THAT REMIT THE FEE.

11 (III) "SPECIFIC BENEFIT" MEANS A SERVICE, ITEM, OR OTHER TYPE  
12 OF DIRECT OR INDIRECT BENEFIT CONFERRED ON THE PAYER OF THE FEE,  
13 WHICH MAY INCLUDE BENEFITS REALIZED THROUGH INVESTMENTS IN  
14 PUBLIC PRIORITIES, NEEDS, INTERESTS, PROGRAMS, INFRASTRUCTURE, AND  
15 SERVICES, REGARDLESS OF WHETHER THE SPECIFIC BENEFIT IS DIRECTLY  
16 USED BY THE PAYER, WHETHER THE PAYER CHOOSES TO AVAL THEMSELF  
17 OF THE SPECIFIC BENEFIT, AND WHETHER THE SPECIFIC BENEFITS ARE MADE  
18 AVAILABLE TO PERSONS THAT DO NOT PAY THE FEE.

19 (IV) "VOLUNTARILY INCURRED" MEANS A PAYER IS NOT  
20 FORMALLY COMPELLED, REQUIRED, OR MANDATED TO PAY A FEE AND HAS  
21 THE ABILITY TO REFUSE, TAKE ACTION, OR OPT TO TAKE NO ACTION TO  
22 AVOID INCURRING THE FEE. A PAYER'S ACTUAL ABILITY TO REFUSE  
23 SERVICES OR OPT NOT TO PURCHASE PROPERTY THAT IS CONNECTED WITH  
24 A FEE IS EVIDENCE THAT A FEE IS VOLUNTARILY INCURRED.

25 (2) AS USED IN THIS SECTION, "FEE" MEANS ANY FEE CHARGED FOR  
26 REMEDIATION SERVICES THAT POSITIVELY IMPACT THE ENVIRONMENT,  
27 SUCH AS THE PRODUCTION FEE FOR CLEAN TRANSIT IMPOSED PURSUANT TO  
28 SECTION 43-4-1204, THE PRODUCTION FEE FOR WILDLIFE AND LAND  
29 REMEDIATION IMPOSED PURSUANT TO SECTION 33-61-103, AND THE  
30 CONGESTION IMPACT FEE IMPOSED PURSUANT TO SECTION 43-4-806(7.6).

31 (3) IF A CONSTITUTIONAL AMENDMENT THAT AMENDS SECTION 20  
32 OF ARTICLE X OF THE COLORADO CONSTITUTION TO DEFINE THE TERM  
33 "FEE" IS NOT ADOPTED AT THE 2024 STATEWIDE GENERAL ELECTION, THIS  
34 SECTION IS REPEALED, EFFECTIVE JUNE 30, 2025.

35 **SECTION 14.** In Colorado Revised Statutes, **add 24-77-109** as  
36 follows:

37 **24-77-109. Definition of fee - scope - definitions - repeal.** (1) IF  
38 A CONSTITUTIONAL AMENDMENT IS ADOPTED AT THE 2024 STATEWIDE  
39 GENERAL ELECTION THAT AMENDS SECTION 20 OF ARTICLE X OF THE  
40 COLORADO CONSTITUTION TO DEFINE THE TERM "FEE", THE FOLLOWING  
41 PROVISIONS APPLY:

42 (a) THE CONSTITUTIONAL AMENDMENT DESCRIBED IN SUBSECTION  
43 (1) OF THIS SECTION APPLIES TO FEES INCREASED ONLY BY:

- (I) LEGISLATION ENACTED BY THE GENERAL ASSEMBLY ON OR AFTER THE EFFECTIVE DATE OF THE CONSTITUTIONAL AMENDMENT;
- (II) RULES OF THE APPLICABLE RULE-MAKING AUTHORITY ON OR AFTER THE EFFECTIVE DATE OF THE CONSTITUTIONAL AMENDMENT; AND
- (III) FORMAL APPROVAL OR ENACTMENT BY A GOVERNING BOARD WITH LEGAL AUTHORITY TO ASSESS AND RAISE FEES ON OR AFTER THE EFFECTIVE DATE OF THE CONSTITUTIONAL AMENDMENT.

15 (c) THE CONSTITUTIONAL AMENDMENT DESCRIBED IN SUBSECTION  
16 (1) OF THIS SECTION DOES NOT APPLY TO FEES ESTABLISHED BEFORE THE  
17 EFFECTIVE DATE OF THE CONSTITUTIONAL AMENDMENT. A FEE IS  
18 ESTABLISHED BEFORE THE EFFECTIVE DATE OF THE CONSTITUTIONAL  
19 AMENDMENT IF, REGARDLESS OF WHEN THE FEE BEGINS TO BE CHARGED  
20 OR OTHERWISE ASSESSED, THE FEE IS CREATED BY LEGISLATION OR RULES  
21 ENACTED OR ADOPTED BEFORE THE EFFECTIVE DATE OF THE  
22 CONSTITUTIONAL AMENDMENT OR THE FEE IS CREATED BY A  
23 CITIZEN-INITIATED MEASURE THAT TAKES EFFECT BEFORE THE EFFECTIVE  
24 DATE OF THE CONSTITUTIONAL AMENDMENT.

25 (d) AS USED IN THE CONSTITUTIONAL AMENDMENT DESCRIBED IN  
26 THIS SUBSECTION (1) AND AS USED IN THIS SUBSECTION (1):

34 (II) (A) "FAIR SHARE" MEANS THE TOTAL ANTICIPATED COSTS  
35 INCURRED BY THE GOVERNMENT IN PROVIDING A SPECIFIC BENEFIT DURING  
36 THE STATE FISCAL YEAR DIVIDED BY THE ANTICIPATED NUMBER OF PAYERS  
37 OF THE FEE DURING THE STATE FISCAL YEAR.

38 (B) "FAIR SHARE" DOES NOT MEAN A MATHEMATICAL CERTAINTY  
39 OR APPROXIMATION OF THE PAYER'S TOTAL BENEFIT IN COMPARISON TO  
40 THE TOTAL PAYERS THAT REMIT THE FEE.

41 (III) "SPECIFIC BENEFIT" MEANS A SERVICE, ITEM, OR OTHER TYPE  
42 OF DIRECT OR INDIRECT BENEFIT CONFERRED ON THE PAYER OF THE FEE,  
43 WHICH MAY INCLUDE BENEFITS REALIZED THROUGH INVESTMENTS IN

1 PUBLIC PRIORITIES, NEEDS, INTERESTS, PROGRAMS, INFRASTRUCTURE, AND  
2 SERVICES, REGARDLESS OF WHETHER THE SPECIFIC BENEFIT IS DIRECTLY  
3 USED BY THE PAYER, WHETHER THE PAYER CHOOSES TO AVAL THEMSELF  
4 OF THE SPECIFIC BENEFIT, AND WHETHER THE SPECIFIC BENEFITS ARE MADE  
5 AVAILABLE TO PERSONS THAT DO NOT PAY THE FEE.

6 (IV) "VOLUNTARILY INCURRED" MEANS A PAYER IS NOT  
7 FORMALLY COMPELLED, REQUIRED, OR MANDATED TO PAY A FEE AND HAS  
8 THE ABILITY TO REFUSE, TAKE ACTION, OR OPT TO TAKE NO ACTION TO  
9 AVOID INCURRING THE FEE. A PAYER'S ACTUAL ABILITY TO REFUSE  
10 SERVICES OR OPT NOT TO PURCHASE PROPERTY THAT IS CONNECTED WITH  
11 A FEE IS EVIDENCE THAT A FEE IS VOLUNTARILY INCURRED.

12 (2) AS USED IN THIS SECTION, "FEE" MEANS ANY FEE CHARGED FOR  
13 REMEDIATION SERVICES THAT POSITIVELY IMPACT THE ENVIRONMENT,  
14 SUCH AS THE PRODUCTION FEE FOR CLEAN TRANSIT IMPOSED PURSUANT TO  
15 SECTION 43-4-1204 AND THE PRODUCTION FEE FOR WILDLIFE AND LAND  
16 REMEDIATION IMPOSED PURSUANT TO SECTION 33-61-103.

17 (3) IF A CONSTITUTIONAL AMENDMENT THAT AMENDS SECTION 20  
18 OF ARTICLE X OF THE COLORADO CONSTITUTION TO DEFINE THE TERM  
19 "FEE" IS NOT ADOPTED AT THE 2024 STATEWIDE GENERAL ELECTION, THIS  
20 SECTION IS REPEALED, EFFECTIVE JUNE 30, 2025.".

21 Renumber succeeding sections accordingly.

22 Page 48, line 20, strike "Section 11 of this act takes effect" and substitute  
23 "Sections 11 and 13 of this act take effect".

24 Page 48, line 21, strike "section 11 of this act takes effect" and substitute  
25 "sections 11 and 13 of this act take effect".

26 Page 48, line 23, strike "Section 12 of this act takes effect" and substitute  
27 "Sections 12 and 14 of this act take effect".

28 Page 48, line 24, strike "section 12 of this act takes effect" and substitute  
29 "sections 12 and 14 of this act take effect".

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