

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Appropriations.

HB22-1258 be amended as follows:

1 Amend printed bill, page 23, after line 14 insert:

2 "(3) (a) IF THE REGISTERED ELECTORS OF A DISTRICT AUTHORIZE
3 THE LEVY AND COLLECTION OF A SALES AND USE TAX PURSUANT TO
4 SECTION 32-23-105 AT A BIENNIAL LOCAL DISTRICT ELECTION, THE
5 DISTRICT SHALL NOT BEGIN THE LEVY AND COLLECTION OF SUCH TAX
6 BEFORE JANUARY 1 OF THE CALENDAR YEAR FOLLOWING THE CALENDAR
7 YEAR IN WHICH THE BIENNIAL LOCAL DISTRICT ELECTION WAS HELD.

8 (b) IF THE REGISTERED ELECTORS OF A DISTRICT AUTHORIZE THE
9 LEVY AND COLLECTION OF A SALES AND USE TAX PURSUANT TO SECTION
10 32-23-105 AT A GENERAL ELECTION OR AN ELECTION HELD ON THE FIRST
11 TUESDAY IN NOVEMBER OF AN ODD-NUMBERED YEAR, THE DISTRICT
12 SHALL NOT BEGIN THE LEVY AND COLLECTION OF SUCH TAX BEFORE JULY
13 1 OF THE CALENDAR YEAR FOLLOWING THE CALENDAR YEAR IN WHICH THE
14 GENERAL ELECTION OR ELECTION IN AN ODD-NUMBERED YEAR WAS HELD.

15 (4) BEGINNING IN THE FIRST YEAR DURING WHICH THE
16 DEPARTMENT OF REVENUE ADMINISTERS SALES AND USE TAX FOR A
17 DISTRICT CREATED PURSUANT TO THIS ARTICLE 23, THE DEPARTMENT
18 SHALL:

19 (a) RETAIN AN AMOUNT THAT DOES NOT EXCEED THE TOTAL COST
20 OF COLLECTING, ADMINISTERING, AND ENFORCING THE TAX; AND

21 (b) IF MORE THAN ONE DISTRICT APPROVES THE LEVY AND
22 COLLECTION OF A SALES AND USE TAX PURSUANT TO THIS ARTICLE 23
23 DURING THE SAME ELECTION CYCLE, ALLOCATE THE AMOUNT OF ANY
24 FIXED COSTS RETAINED PURSUANT TO SUBSECTION (1)(a) OF THIS SECTION
25 EQUALLY FROM EACH SUCH DISTRICT.".

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