

CHAPTER 42

LABOR AND INDUSTRY

SENATE BILL 24-105

BY SENATOR(S) Hinrichsen, Ginal, Priola;
also REPRESENTATIVE(S) Epps and McLachlan, Mabrey, Snyder.

AN ACT

CONCERNING CLARIFICATIONS TO THE FEES IMPOSED BY THE DEPARTMENT OF REVENUE RELATED TO FUEL PRODUCTS.

Be it enacted by the General Assembly of the State of Colorado:

SECTION 1. In Colorado Revised Statutes, 8-20-206.5, **amend** (1)(b) introductory portion, (1)(c), (6)(b), (6)(d.5) introductory portion, and (8)(b)(II); and **repeal** (6)(c) and (6)(d) as follows:

8-20-206.5. Environmental response surcharge - liquefied petroleum gas and natural gas inspection fund - perfluoroalkyl and polyfluoroalkyl substances cash fund - hazardous materials infrastructure cash fund - fuels impact reduction grant program - definitions. (1) (b) In the event the available fund balance in the petroleum storage tank fund is greater than twelve million dollars, no surcharge shall be imposed, but if the available fund balance in the fund is less than OR EQUAL TO:

(c) Notwithstanding subsection (1)(b) of this section, on and after September 1, 2033, if the available fund balance in the petroleum storage tank fund is greater than eight million dollars, no surcharge shall be imposed, but if the available fund balance in the fund is less than OR EQUAL TO eight million dollars, the fee imposed by subsection (1)(a) of this section is twenty-five dollars per tank truckload.

(6) (b) On and after September 1, 2020, but before September 1, 2031, every manufacturer of fuel products ~~who~~ THAT manufactures such products for sale within Colorado or ~~who~~ THAT ships such products from any point outside of Colorado to a distributor within Colorado and every distributor ~~who~~ THAT ships such products from any point outside of Colorado to a point within Colorado shall pay to the executive director of the department of revenue, each calendar month, twenty-five

Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.

dollars per tank truckload of fuel products delivered during the previous calendar month for sale or use in Colorado. This section does not apply to fuel that is used in aviation or to odorized liquefied petroleum gas and natural gas.

~~(c) On and after September 1, 2020, but before October 1, 2021, the executive director of the department of revenue shall transmit any fee collected in accordance with this subsection (6) to the state treasurer, who shall credit:~~

~~(I) Fifty percent, minus the costs to the department of revenue for administering the fee, to the perfluoroalkyl and polyfluoroalkyl substances cash fund;~~

~~(II) Twenty-five percent, minus the costs to the department of revenue for administering the fee, to the department of transportation to support functions related to the administration of hazardous materials and safe and efficient freight movement and infrastructure in the state as well as supporting infrastructure projects that enhance the safety of movement of freight and hazardous materials;~~

~~(III) Twenty-five percent, minus the costs to the department of revenue for administering the fee, to the department of public safety for use by the Colorado state patrol to support the regulation of hazardous materials on highways in the state; and~~

~~(IV) The costs to the department of revenue for administering the fee.~~

~~(d) On and after October 1, 2021, but before October 1, 2023, the executive director of the department of revenue shall transmit any fee collected in accordance with this subsection (6) to the state treasurer, who shall credit:~~

~~(I) One hundred thousand dollars to the department of public safety for use by the Colorado state patrol to support the regulation of hazardous materials on highways in the state;~~

~~(II) Seventy-five percent of the amount remaining, minus the costs to the department of revenue for administering the fee, to the perfluoroalkyl and polyfluoroalkyl substances cash fund;~~

~~(III) Twenty-five percent of the amount remaining, minus the costs to the department of revenue for administering the fee, to the department of transportation to support functions related to the administration of hazardous materials and safe and efficient freight movement and infrastructure in the state as well as supporting infrastructure projects that enhance the safety of movement of freight and hazardous materials; and~~

~~(IV) The costs to the department of revenue for administering the fee.~~

~~(d.5) On and after BEGINNING October 1, 2023, but before October 1, 2031, AND EVERY OCTOBER 1 THEREAFTER THROUGH OCTOBER 1, 2031, the executive director of the department of revenue shall transmit any fee collected in accordance with this subsection (6) to the state treasurer, who shall credit:~~

~~(8) (b) (II) As used in this subsection (8)(b), "distributor" means the person who~~

THAT remits the applicable state fee imposed pursuant to subsection (1) or (6) of this section.

SECTION 2. Act subject to petition - effective date. This act takes effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly; except that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within such period, then the act, item, section, or part will not take effect unless approved by the people at the general election to be held in November 2024 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

Approved: April 4, 2024