

1 MONEY THAT IS BASED ON AN APPORTIONMENT MADE BEFORE THE
2 EFFECTIVE DATE OF THIS SUBSECTION (1)(a)(II)(A), AS AMENDED."

3 Page 5, line 1, strike "CITY, TOWN," and substitute "STATUTORY OR HOME
4 RULE MUNICIPALITY,".

5 Page 6, line 19, strike "AND ENFORCEMENT" and substitute
6 "ENFORCEMENT, AND ADMINISTRATION".

7 Page 7, line 15, strike "AND ENFORCES" and substitute "ENFORCES, AND
8 ADMINISTERS".

9 Page 7, after line 25 insert:

10 "(4) (a) EACH MUNICIPALITY IN THE STATE IS AUTHORIZED TO
11 LEVY, COLLECT, ENFORCE, AND ADMINISTER A MUNICIPAL SPECIAL SALES
12 TAX UPON ALL SALES OF CIGARETTES, TOBACCO PRODUCTS, OR NICOTINE
13 PRODUCTS.

14 (b) A SPECIAL SALES TAX SHALL NOT BE LEVIED PURSUANT TO
15 SUBSECTION (4)(a) OF THIS SECTION UNTIL THE PROPOSAL HAS BEEN
16 REFERRED TO AND APPROVED BY THE ELIGIBLE ELECTORS OF THE
17 MUNICIPALITY IN ACCORDANCE WITH ARTICLE 10 OF TITLE 31. ANY
18 PROPOSAL FOR THE LEVY OF A SPECIAL SALES TAX IN ACCORDANCE WITH
19 SUBSECTION (4)(a) OF THIS SECTION MUST BE SUBMITTED TO THE ELIGIBLE
20 ELECTORS OF THE MUNICIPALITY ON THE DATE OF THE STATE GENERAL
21 ELECTION, ON THE FIRST TUESDAY IN NOVEMBER OF AN ODD-NUMBERED
22 YEAR, OR ON THE DATE OF A MUNICIPAL BIENNIAL ELECTION. ANY
23 ELECTION ON THE PROPOSAL MUST BE CONDUCTED BY THE CLERK OF THE
24 MUNICIPALITY IN ACCORDANCE WITH THE "COLORADO MUNICIPAL
25 ELECTION CODE OF 1965", ARTICLE 10 OF TITLE 31.

26 (5) IF A COUNTY OR MUNICIPALITY OBTAINED APPROVAL FROM THE
27 ELIGIBLE ELECTORS OF THE COUNTY OR MUNICIPALITY PRIOR TO THE
28 EFFECTIVE DATE OF THIS SUBSECTION (5), TO LEVY, COLLECT, ENFORCE,
29 AND ADMINISTER A SPECIAL SALES TAX ON THE SALE OF CIGARETTES,
30 TOBACCO PRODUCTS, OR NICOTINE PRODUCTS, THE SPECIAL SALES TAX IS
31 VALID AND THE COUNTY OR MUNICIPALITY IS AUTHORIZED TO CONTINUE
32 TO LEVY, COLLECT, ENFORCE, AND ADMINISTER THE SPECIAL SALES TAX;
33 EXCEPT THAT, IN THE CASE OF A COUNTY, THE COUNTY IS AUTHORIZED TO
34 CONTINUE TO LEVY, COLLECT, ENFORCE, AND ADMINISTER THE SPECIAL
35 SALES TAX SO LONG AS THE COUNTY COMPLIES WITH SUBSECTION (2) OF
36 THIS SECTION. IF A COUNTY LEVIES, COLLECTS, ENFORCES, AND

1 ADMINISTERS A SPECIAL SALES TAX IN A MUNICIPALITY THAT HAS
2 ALREADY OBTAINED VOTER APPROVAL TO LEVY A MUNICIPAL SPECIAL
3 SALES TAX ON THE SALE OF CIGARETTES, TOBACCO PRODUCTS, OR
4 NICOTINE PRODUCTS, THE COUNTY SPECIAL SALES TAX IS INVALID WITHIN
5 THE CORPORATE LIMITS OF THE MUNICIPALITY UNLESS THE COUNTY
6 ENTERS INTO AN INTERGOVERNMENTAL AGREEMENT WITH THE
7 MUNICIPALITY PURSUANT TO SUBSECTION (3) OF THIS SECTION THAT
8 AUTHORIZES THE COUNTY TO CONTINUE TO LEVY, COLLECT, ENFORCE, AND
9 ADMINISTER THE SPECIAL SALES TAX ON CIGARETTES, TOBACCO
10 PRODUCTS, OR NICOTINE PRODUCTS WITHIN THE CORPORATE LIMITS OF THE
11 MUNICIPALITY."

12 Renumber succeeding subsections accordingly.

13 Page 8, line 12, strike "(4)(b)." and substitute "(6)(b)."

14 Page 9, after line 2 insert:

15 "SECTION 7. In Colorado Revised Statutes, **amend** 39-28.5-109
16 as follows:

17 **39-28.5-109. Taxation by cities and towns.** ~~No provision of This~~
18 ~~article shall be construed to~~ ARTICLE 28.5 DOES NOT prevent ~~the~~ A
19 STATUTORY OR HOME RULE MUNICIPALITY, COUNTY, OR CITY AND COUNTY
20 FROM imposing, levying, and collecting ~~of~~ any SPECIAL SALES tax upon
21 sales of CIGARETTES, tobacco products, OR NICOTINE PRODUCTS, AS THAT
22 TERM IS DEFINED IN SECTION 18-13-121 (5), or upon the occupation or
23 privilege of selling ~~such~~ CIGARETTES, TOBACCO PRODUCTS, OR NICOTINE
24 products. ~~by any city or town in this state, nor shall the provisions of This~~
25 ~~article be interpreted to~~ ARTICLE 28.5 DOES NOT affect any existing
26 authority of local ~~municipalities~~ GOVERNMENTS to impose a SPECIAL
27 SALES tax on CIGARETTES, tobacco products, OR NICOTINE PRODUCTS, IN
28 ACCORDANCE WITH SECTION 39-28-112, to be used for local and
29 ~~municipal~~ GOVERNMENTAL purposes.

30 **SECTION 8. Effective date.** This act takes effect July 1, 2019."

31 Renumber succeeding section accordingly.

32 Strike "AND ENFORCE" and substitute "ENFORCE, AND ADMINISTER" on
33 **Page 5**, lines 12, 15, and 19; **Page 6**, lines 7 and 8, and 11; and **Page 7**,
34 lines 1 and 23.

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