

SENATE COMMITTEE OF REFERENCE REPORT

Chair of Committee

Date

June 2, 2020

Committee on Appropriations.

After consideration on the merits, the Committee recommends the following:

HB20-1022 be amended as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation and with a recommendation that it be placed on the consent calendar:

1 Amend reengrossed bill, page 2, line 3, strike "(3);" and substitute "(1)(a),
2 (3), and (5);".

3 Page 2, strike line 6 and substitute:

4 **"creation - definition.** (1) (a) (I) Notwithstanding section 2-3-303.3,
5 there is created the sales and use tax simplification task force, referred to
6 in this part 8 as the "task force". ~~which~~ THE TASK FORCE shall meet as
7 necessary during any legislative session or any interim between legislative
8 sessions to study the necessary components of a simplified sales and use
9 tax system for both the state and local governments, including home rule
10 municipalities and counties.

11 (II) (A) NOTWITHSTANDING SUBSECTION (1)(a)(I) OF THIS
12 SECTION, THE TASK FORCE SHALL NOT MEET DURING THE 2020 INTERIM.

13 (B) THIS SUBSECTION (1)(a)(II) IS REPEALED, EFFECTIVE JULY 1,
14 2021.

15 (b) (I) THE TASK FORCE SHALL STUDY SALES".

16 Page 5, line 25, after "(2.5)" insert "(a)".

17 Page 5, line 26, strike "JUNE 5, 2020, AND EACH JUNE 5" and substitute
18 "JUNE 1, 2021, AND EACH JUNE 1".

1 Page 6, after line 7 insert:
2 "(b) STARTING IN 2021, THE TASK FORCE SHALL ELECT A CHAIR
3 AND A VICE-CHAIR AT THE FIRST MEETING HELD ON OR BEFORE JULY 16,
4 2021. THE CHAIR AND VICE-CHAIR APPOINTMENTS MUST ALTERNATE
5 BETWEEN A MEMBER FROM THE HOUSE OF REPRESENTATIVES AND A
6 MEMBER FROM THE SENATE WITH THE FIRST CHAIR BEING FROM THE
7 SENATE AND THE FIRST VICE-CHAIR BEING FROM THE HOUSE OF
8 REPRESENTATIVES. THE PERSON SERVING AS CHAIR, OR A MEMBER OF THE
9 SAME HOUSE IF SUCH PERSON IS NO LONGER A MEMBER THEREOF, SHALL
10 SERVE AS VICE-CHAIR DURING THE NEXT LEGISLATIVE SESSION, AND THE
11 PERSON SERVING AS VICE-CHAIR, OR A MEMBER OF THE SAME HOUSE IF
12 SUCH PERSON IS NO LONGER A MEMBER THEREOF, SHALL SERVE AS CHAIR
13 DURING THE NEXT LEGISLATIVE SESSION."

14 Page 6, line 8, strike "The task" and substitute "STARTING IN 2021, the
15 task".

16 Page 6, line 9, strike "JULY 17, 2020." and substitute "JULY 16, 2021."

17 Page 6, after line 11 insert:
18 "(5) No later than ~~November 1, 2017~~ NOVEMBER 1, 2021, and no
19 later than each November 1 thereafter, the task force shall make a report
20 to the legislative council created in section 2-3-301 that may or may not
21 include recommendations for legislation."

22 Page 6, line 16, strike "2025." and substitute "2026."

23 Page 6, strike lines 25 through 27 and substitute
24 "**SECTION 4.** In Colorado Revised Statutes, 2-3-1704, **add** (12)
25 as follows:

26 **2-3-1704. Powers and duties of the joint technology committee.**
27 (12) BETWEEN ADJOURNMENT SINE DIE OF THE SECOND REGULAR SESSION
28 OF THE SEVENTY-SECOND GENERAL ASSEMBLY AND THE FIRST MEETING IN
29 2021 OF THE SALES AND USE TAX SIMPLIFICATION TASK FORCE CREATED
30 IN SECTION 39-26-802, THE COMMITTEE SHALL:

31 (a) SEEK REGULAR UPDATES FROM THE OFFICE OF INFORMATION
32 TECHNOLOGY AND THE DEPARTMENT OF REVENUE REGARDING THE
33 DEVELOPMENT OF THE ELECTRONIC SALES AND USE TAX SIMPLIFICATION
34 SYSTEM DESCRIBED IN SENATE BILL 19-006, ENACTED IN 2019;

35 (b) ONCE THE ELECTRONIC SALES AND USE TAX SIMPLIFICATION
36 SYSTEM DESCRIBED IN SENATE BILL 19-006, ENACTED IN 2019, IS ONLINE,

1 MONITOR AND ENCOURAGE PARTICIPATION BY BUSINESSES AND HOME
2 RULE MUNICIPALITIES; AND
3 (c) SEEK REGULAR UPDATES FROM THE OFFICE OF INFORMATION
4 TECHNOLOGY AND THE DEPARTMENT OF REVENUE REGARDING THE
5 PURCHASE AND DEVELOPMENT OF A GEOGRAPHIC INFORMATION SYSTEM
6 (GIS) DATABASE TO MAINTAIN JURISDICTIONAL BOUNDARIES OF SALES
7 TAX DISTRICTS AND TO CALCULATE APPROPRIATE SALES AND USE TAX
8 RATES FOR INDIVIDUAL ADDRESSES FOR WHICH THE DEPARTMENT OF
9 REVENUE RECEIVED AN APPROPRIATION IN SENATE BILL 19-006, ENACTED
10 IN 2019."

11 Page 7, strike lines 1 through 7.

12 Page 1, line 103, after "DUTIES," insert "AND".

13 Page 1, strike lines 106 and 107 and substitute "**PRIOR TO THE TASK**
14 **FORCE'S REPEAL.**".

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