

# An Act

HOUSE BILL 22-1027

BY REPRESENTATIVE(S) Van Winkle and Kipp, Bacon, Baisley, Bennett, Bird, Boesenecker, Bradfield, Caraveo, Carver, Catlin, Cutter, Daugherty, Esgar, Exum, Froelich, Geitner, Gonzales-Gutierrez, Gray, Herod, Hooton, Jodeh, Lindsay, Lontine, Luck, Lynch, McCluskie, McCormick, McKean, McLachlan, Michaelson Jenet, Mullica, Ortiz, Pelton, Pico, Ransom, Rich, Ricks, Roberts, Sandridge, Snyder, Soper, Sullivan, Tipper, Titone, Valdez A., Valdez D., Van Beber, Weissman, Will, Williams, Woodrow, Woog, Young, Garnett;  
also SENATOR(S) Bridges and Woodward, Cooke, Coram, Fenberg, Fields, Gardner, Ginal, Hisey, Holbert, Kirkmeyer, Kolker, Liston, Lundeen, Pettersen, Priola, Rankin, Rodriguez, Scott, Simpson, Smallwood, Sonnenberg, Winter, Zenzinger, Garcia.

CONCERNING THE EXTENSION OF THE SMALL RETAILER EXCEPTION TO THE SALES AND USE TAX DESTINATION SOURCING RULES.

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

**SECTION 1.** In Colorado Revised Statutes, 39-26-104, **amend** (3)(c)(IV) as follows:

**39-26-104. Property and services taxed - definitions - repeal.**

*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.*

(3) (c) (IV) This subsection (3)(c) is repealed, effective ~~February 1, 2022~~  
OCTOBER 1, 2022.

**SECTION 2.** In Colorado Revised Statutes, 39-26-204, **amend**  
(2)(b)(III) as follows:


**39-26-204. Periodic return - collection - repeal.** (2) (b) (III) This  
subsection (2)(b) is repealed, effective ~~February 1, 2022~~ OCTOBER 1, 2022.

**SECTION 3. Safety clause.** The general assembly hereby finds,

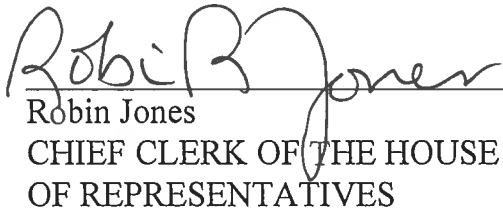
determines, and declares that this act is necessary for the immediate preservation of the public peace, health, or safety.



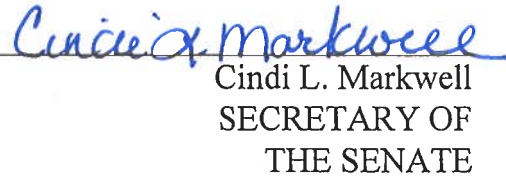
Alec Garnett  
SPEAKER OF THE HOUSE  
OF REPRESENTATIVES



Leroy M. Garcia  
PRESIDENT OF  
THE SENATE



Robin Jones  
CHIEF CLERK OF THE HOUSE  
OF REPRESENTATIVES



Cindi L. Markwell  
SECRETARY OF  
THE SENATE

APPROVED

1/31/22 2:31 PM  
(Date and Time)



Jared S. Polis  
GOVERNOR OF THE STATE OF COLORADO