

HOUSE COMMITTEE OF REFERENCE REPORT

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Chair of Committee

February 1, 2024  
Date

Committee on Finance.

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

HB24-1041 be amended as follows, and as so amended, be referred to the Committee on Appropriations with favorable recommendation:

- 1 Amend printed bill, page 2, line 12, strike "ON AND AFTER JANUARY 1,  
2 2025, A" and substitute "A".
- 3 Page 3, line 1, strike "PERMIT TAXPAYERS TO".
- 4 Page 3, strike lines 2 through 12 and substitute "NOT COLLECT SALES AND  
5 USE TAX FROM A RETAILER THAT DOES NOT HAVE PHYSICAL PRESENCE IN  
6 THE STATE UNLESS THE RETAILER ELECTS TO COLLECT AND REMIT SALES  
7 AND USE TAX OR ENTERS INTO A VOLUNTARY COLLECTION AGREEMENT  
8 WITH A HOME RULE CITY, TOWN, OR CITY AND COUNTY."
- 9 Page 3, line 15, after "**vendor.**" insert "(1)".
- 10 Page 3, line 26, strike "AND".
- 11 Page 3, line 27, strike "AND" and substitute "OR".
- 12 Page 4, line 4, strike "MONTHS." and substitute "MONTHS; AND".
- 13 Page 4, before line 5 insert:  
14 "(c) FOR RETURNS THAT MUST BE FILED ON OR AFTER JANUARY 1,  
15 2026, THE EXECUTIVE DIRECTOR MAY BY RULE INCREASE THE AMOUNT OF  
16 MONTHLY TAX COLLECTED SET FORTH IN SUBSECTION (1)(b) OF THIS  
17 SECTION."
- 18 Page 4, strike lines 5 through 27.

- 1 Strike page 5.
- 2 Page 6, strike lines 1 through 20.
- 3 Renumber succeeding section accordingly.

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