

Second Regular Session
Seventieth General Assembly
STATE OF COLORADO

INTRODUCED

LLS NO. 16-0955.01 Kate Meyer x4348

HOUSE BILL 16-1303

HOUSE SPONSORSHIP

Landgraf,

SENATE SPONSORSHIP

(None),

House Committees
Local Government

Senate Committees

A BILL FOR AN ACT

101 CONCERNING PROHIBITING A REGIONAL TRANSPORTATION AUTHORITY
102 FROM LEVYING SALES TAX ON VACANT LAND ANNEXED BY A
103 NONMEMBER JURISDICTION.

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://www.leg.state.co.us/bills summaries>.)

The bill prohibits a regional transportation authority from imposing sales tax on vacant land that is annexed by a nonmember jurisdiction.

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.

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

2 **SECTION 1.** In Colorado Revised Statutes, 43-4-602, **add** (19)
3 as follows:

4 **43-4-602. Definitions.** As used in this part 6, unless the context
5 otherwise requires:

6 (19) "VACANT LAND" MEANS UNIMPROVED REAL PROPERTY
7 LOCATED WITHIN THE BOUNDARIES OF THE AUTHORITY THAT HAS NEVER
8 GENERATED SALES TAX REVENUE.

9 **SECTION 2.** In Colorado Revised Statutes, 43-4-605, **add** (1) (j)
10 (III) as follows:

11 **43-4-605. Powers of the authority - inclusion or exclusion of**
12 **property - determination of regional transportation system alignment**
13 **- fund created - repeal.** (1) In addition to any other powers granted to
14 the authority pursuant to this part 6, the authority has the following
15 powers:

16 (j) (III) THE AUTHORITY SHALL NOT LEVY SALES TAX ON PROPERTY
17 THAT CONSTITUTES VACANT LAND AT THE TIME THAT SUCH PROPERTY IS
18 ANNEXED BY A NONMEMBER JURISDICTION IN ACCORDANCE WITH
19 COLORADO LAW.

20 **SECTION 3. Safety clause.** The general assembly hereby finds,
21 determines, and declares that this act is necessary for the immediate
22 preservation of the public peace, health, and safety.