HOUSE BILL 22-1027

also SENATOR(S) Bridges and Woodward, Cooke, Coram, Fenberg, Gardner, Ginal, Hisey, Holbert, Kirkmeyer, Kolker, Liston, Lundeen, Pettersen, Priola, Rankin, Rodriguez, Scott, Simpson, Smallwood, Sonnenberg, Winter, Zenzinger, Garcia.

AN ACT

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. (3)(c)(IV) This subsection (3)(c) is repealed, effective February 1, 2022 October 1, 2022.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 (2)(b)(III) This subsection (2)(b) is repealed, effective February 1, 2022 October 1, 2022.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.

Approved: January 31, 2022

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.