

**First Regular Session  
Seventy-fourth General Assembly  
STATE OF COLORADO**

**REREVISED**

*This Version Includes All Amendments  
Adopted in the Second House*

LLS NO. 23-0526.01 Zach Blaes x4348

**HOUSE BILL 23-1062**

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**House Committees**

Transportation, Housing & Local Government

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Local Government & Housing

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**A BILL FOR AN ACT**

101      **CONCERNING THE AUTHORITY OF A METROPOLITAN DISTRICT TO LEVY**  
102            **A SALES TAX WITH VOTER APPROVAL FOR THE PURPOSE OF**  
103            **PROVIDING PARKS OR RECREATIONAL FACILITIES OR**  
104            **PROGRAMS.**

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**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://leg.colorado.gov>.)*

A metropolitan district is a type of special district that provides at least 2 services from a list of specified services. One of those specified services is providing parks or recreational facilities or programs. Current

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
*Capital letters or bold & italic numbers indicate new material to be added to existing law.*  
*Dashes through the words or numbers indicate deletions from existing law.*

SENATE  
3rd Reading Unamended  
April 3, 2023

SENATE  
2nd Reading Unamended  
March 31, 2023

HOUSE  
3rd Reading Unamended  
February 27, 2023

HOUSE  
Amended 2nd Reading  
February 24, 2023

law allows a metropolitan district to levy a property tax to provide services; however, a metropolitan district can also levy a sales tax for safety protection, street improvement, transportation services, and fire protection. Both property taxes and sales taxes require voter approval. The bill allows a metropolitan district to also levy a sales tax to provide parks or recreational facilities or programs within the district in which the tax is levied.

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

2           **SECTION 1.** In Colorado Revised Statutes, 32-1-1106, **amend**  
3 (1) introductory portion, (1)(b)(III), and (1)(b)(IV); and **add** (1)(b)(V) as  
4 follows:

5           **32-1-1106. Special financial provisions - metropolitan districts**  
6 **that provide fire protection, parks or recreational facilities or**  
7 **programs, street improvement, safety protection, or transportation**  
8 **services.** (1) In addition to the powers specified in section 32-1-1101, the  
9 board of a metropolitan district organized with fire protection, PARKS OR  
10 RECREATIONAL FACILITIES OR PROGRAMS, street improvement, safety  
11 protection, or transportation powers as described in section 32-1-1004  
12 (2)(a), (2)(c), (2)(d), (2)(f), (2)(h), and (5) has the power, for and on  
13 behalf of the district, to levy a uniform sales tax, at a rate determined by  
14 the board, upon every transaction or other incident with respect to which  
15 a sales tax is levied by the state that occurs within any area of the district  
16 that is not also within the boundaries of an incorporated municipality  
17 subject to the following limitations:

18           (b) The net revenues of any sales or use tax levied may be used  
19 only to fund one or more of the following:

20           (III) Transportation, as described in, and limited by the provisions  
21 of, section 32-1-1004 (2)(h) and (5); ~~or~~

22           (IV) Fire protection, as described in section 32-1-1004 (2)(a) in

1 areas of the district in which the tax is to be levied; OR

2 (V) PARKS OR RECREATIONAL FACILITIES OR PROGRAMS, AS  
3 DESCRIBED IN SECTION 32-1-1004 (2)(c), LOCATED WITHIN THE DISTRICT  
4 IN WHICH THE TAX IS TO BE LEVIED.

5 **SECTION 2. Act subject to petition - effective date.** This act  
6 takes effect at 12:01 a.m. on the day following the expiration of the  
7 ninety-day period after final adjournment of the general assembly; except  
8 that, if a referendum petition is filed pursuant to section 1 (3) of article V  
9 of the state constitution against this act or an item, section, or part of this  
10 act within such period, then the act, item, section, or part will not take  
11 effect unless approved by the people at the general election to be held in  
12 November 2024 and, in such case, will take effect on the date of the  
13 official declaration of the vote thereon by the governor.