

First Regular Session
Seventy-fifth General Assembly
STATE OF COLORADO

DRAFT
9/6/24

BILL 4

LLS NO. 25-0198.01 Jed Franklin x5484

INTERIM COMMITTEE BILL

Sales and Use Tax Simplification Task Force

BILL TOPIC: Online Search of Sales & Use Tax

A BILL FOR AN ACT

101 **CONCERNING ONLINE SEARCHING FOR SALES AND USE TAX**
102 **INFORMATION.**

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/>.)

Sales and Use Tax Simplification Task Force. Currently, the department of revenue (department) does not have authority to allow a sales and use tax license and a sales and use tax exemption certificate to be searchable by the name and identification number of the sales and use tax licensee or the sales and use tax exemption certificate holder. The bill directs the department's executive director to allow this type of search.

*Capital letters or bold & italic numbers indicate new material to be added to existing law.
Dashes through the words indicate deletions from existing law.*

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

2 **SECTION 1.** In Colorado Revised Statutes, 39-21-113, **add** (37)
3 as follows:

4 **39-21-113. Reports and returns - rule - repeal.**

5 (37) NOTWITHSTANDING THE CONFIDENTIALITY REQUIREMENTS OF THIS
6 SECTION, THE EXECUTIVE DIRECTOR SHALL ALLOW EVERY SALES AND USE
7 TAX LICENSE AND EVERY SALES AND USE TAX EXEMPTION CERTIFICATE TO
8 BE SEARCHABLE BY THE NAME AND IDENTIFICATION NUMBER OF THE SALES
9 AND USE TAX LICENSEE OR THE SALES AND USE TAX EXEMPTION
10 CERTIFICATE HOLDER.

11 **SECTION 2. Act subject to petition - effective date.** This act
12 takes effect at 12:01 a.m. on the day following the expiration of the
13 ninety-day period after final adjournment of the general assembly; except
14 that, if a referendum petition is filed pursuant to section 1 (3) of article V
15 of the state constitution against this act or an item, section, or part of this
16 act within such period, then the act, item, section, or part will not take
17 effect unless approved by the people at the general election to be held in
18 November 2026 and, in such case, will take effect on the date of the
19 official declaration of the vote thereon by the governor.