




**Department of Revenue
Updates**


 **COLORADO**
Department of Revenue

**Sales & Use Tax
Simplification Task Force**
July 25, 2023

1

Agenda

- **Legislative Implementation Updates**
 - Local Licensing (SB23-032)
 - Exemption Form Review (HB22-1039)
 - Retail Delivery Fee (SB23-143)
- **Multistate Power of Attorney**
- **SUTS Status Update and HB23-1017**
- **Priority Topics**

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2

Local Licensing (SB22-032)

- Held workgroups with local governments and businesses in October
- Utilized existing GenTax/Revenue Online infrastructure to deliver timely, secure data
- Products were put into production in June
- Local Government team is finishing training and will continue to support



3

Exemption Forms (HB22-1039)

- Initial Review is Complete
- Consolidated 5 of the most used transactional forms into one form (DR 5002)
 - MTC Uniform Certificate will continue to be allowed
 - DR 1191 and 1192 no longer need to be filed with the Department to claim exemption for manufacturing machinery
- Consolidated exemption certificate application into a single form and eliminated certain requirements and restrictions
- Finalizing exempt construction certificate



4

Retail Delivery Fee (SB23-143)

- Permits retailers to elect to pay the retail delivery fee on behalf of a purchaser
- Creates an exemption from collecting the fee (or electing to pay on purchaser's behalf) for "qualified retailers"
- Makes other technical corrections requested by the Department



5

Uniform Power of Attorney

- A Power of Attorney is a legal form that allows another person to act on one's behalf
- Colorado has agreed to be among the first states to accept a Uniform POA
- The Department worked with the MTC and stakeholders to develop the form



6

Sales & Use Tax System (SUTS)

<https://colorado.munirevs.com/show-page/?page=22>

- Currently 58 of the 68 self-collecting home-rule cities are accepting returns through SUTS
- One additional city (Greeley) is completing onboarding
- 87% of self-collecting home-rule cities are signed on
- Aspen, Castle Pines, Castle Rock, Central City, Delta, Grand Junction, Sterling, Telluride, Woodland Park have not yet signed on



7

SUTS Improvements (HB23-1017)

- HB23-1017 requires the Department to make certain improvements to SUTS
 - Online taxpayer interface that is an alternative to spreadsheet input
 - Bulk Address Testing in GIS
 - Improvements Requested by Local Governments
- Projects are in high-level planning phase



8

Priority Topics

- Local Collections Modernization
- Online License and Exemption Certificate Search

