



**Colorado
Legislative
Council
Staff**

Room 029 State Capitol, Denver, CO 80203-1784
(303) 866-3521 • FAX: 866-3855 • TDD: 866-3472
www.colorado.gov/lcs
E-mail: lcs.ga@state.co.us

M E M O R A N D U M

July 11, 2017

TO: Members of the Sales and Use Tax Simplification Task Force

FROM: Luisa Altmann, Research Analyst, 303-866-3518
Larson Silbaugh, Senior Economist, 303-866-4720
Greg Sobetski, Economist, 303-866-4105

SUBJECT: Charge and Membership of the Sales and Use Tax Simplification Task Force

Summary

This memorandum provides an overview of the Sales and Use Tax Simplification Task Force, including the charge of the task force, the task force membership, bill request information, and information about the committee staff and website.

Origin and Charge of the Task Force

The Sales and Use Tax Simplification Task Force was created pursuant to House Bill 17-1216. According to the bill, the task force is charged with studying the following policy issues:

- the necessary components of a simplified sales and use tax system for both state and local governments, including home rule municipalities and counties;
- opportunities and challenges within existing fiscal frameworks to adopt innovative revenue-neutral solutions that do not require constitutional amendments or voter approval;
- the feasibility of having a third-party entity responsible for state or local sales and use tax administration, return processing, and audits;
- the feasibility of making audits of retailers more uniform for all state and local taxing jurisdictions in the state;
- the feasibility of utilizing certified software for sales and use tax administration and collection of state and local sales and use tax; and
- the feasibility of utilizing a single sales and use tax return for state and local taxing jurisdictions.

Task Force Membership

In total, there are fifteen members on the Sales and Use Tax Simplification Task Force.

Representative Tracy Kraft-Tharp, Chair

Appointed by the Speaker of the House of Representatives

Senator Tim Neville, Vice-Chair

Appointed by the President of the Senate

Representative Lang Sias

Appointed by the Minority Leader of the House of Representatives

Senator Cheri Jahn

Appointed by the Minority Leader of the Senate

Brendon Reese

Deputy Director of Taxation Policy and Legal Analysis, Colorado Department of Revenue

Dianne Criswell

Legislative and Policy Advocate, Colorado Municipal League

Tracy Hines

Sales Tax Administrator, Larimer County, representing Colorado Counties, Inc.

Paul Archer

Owner, Automated Business Products of Colorado

Appointed by the Governor as a member of a statewide association of small businesses that is addressing the simplification of sales and use tax collection

Bruce Nelson

Director of State and Local Tax, EKS&H

Appointed by the Governor as a member of the statewide chamber of commerce

Neil Pomerantz

Partner, Silverstein & Pomerantz

Appointed by the Governor as a state and local sales tax law practitioner

Judith Vorndran

Partner, TaxOps

Appointed by the Governor as someone with state and local sales and use tax accounting experience

Heather Pezzella

Revenue Services Administrator, Town of Breckenridge

Appointed by the Colorado Municipal League, representing the small population category

Kristin Baumgartner

Assistant City Manager and Finance Director, City of Lone Tree

Appointed by the Colorado Municipal League, representing the medium population category

Bryan Archer

Director of Finance, City of Arvada

Appointed by the Colorado Municipal League, representing the large population category

Steve Ellington

Treasurer, City and County of Denver

Appointed by the Colorado Municipal League, representing the largest population category

Task Force Meetings

According to House Bill 17-1216, the task force may meet as necessary during any legislative session or any interim, and must meet at least eight times before the scheduled repeal of the task force on July 1, 2020. The task force is scheduled to hold its first meeting on Tuesday, July 11, 2017, at 10:00 am, in Room 271 of the Capitol. Additional meetings will be announced by the chair at a future date.

Annual Report

According to House Bill 17-1216, the task force must submit a report to Legislative Council by **November 1, 2017**, and each November 1 thereafter. This report may or may not include recommendations for legislation.

Task Force Recommendations to Legislative Council

Bill limits. The task force may recommend up to five bills to the Legislative Council. Bills approved by the Legislative Council do not count against a member's five-bill limit for the regular legislative session (Joint Rule 24 (b)(1)(D)).

Requirements for bill drafts. Task force members must request bills during a single committee meeting set for requesting legislation. According to Joint Rule 24A (d)(2.7)(B), only legislative members of the task force may request bill drafts, and bill drafts must be approved by a majority of the legislative members on the task force. The meeting at which the task force may make its requests for draft legislation must be held no later than **September 22, 2017**.

There must be at least 42 days in between the meeting at which bill drafts are requested and the meeting at which bill drafts are approved. There must be at least 21 days between the date the bill drafts are finalized with the Office of Legislative Legal Services (OLLS) and the date of the meeting to consider bill drafts to allow time for Legislative Council Staff to prepare the fiscal analyses of the bill drafts. The last day to finalize task force bill drafts with OLLS is **October 13, 2017**. The meeting at which the task force votes to approve bill drafts must be held no later than **November 3, 2017**.

Legislative Council review. The Legislative Council will meet on **November 15, 2017**, to approve draft legislation. Bills not approved by Legislative Council may be introduced during the regular session, but such bills will count against a member's five-bill limit. Interim committee bill drafts must have prime sponsors prior to approval by the Legislative Council.

Committee Staff and Website

Staff contacts. Legislative Council Staff is charged with assisting the task force in its activities. If you have any questions or would like any additional information concerning the task force, please send an e-mail to TaxTaskForce.ga@state.co.us. You may also contact any of the following individual task force staff members:

- Luisa Altmann, Research Analyst, luisa.altmann@state.co.us, 303-866-3518
- Larson Silbaugh, Senior Economist, [larson.silbaugh@state.co.us](mailto:l Larson.Silbaugh@state.co.us), 303-866-4720
- Greg Sobetski, Economist, greg.sobetski@state.co.us, 303-866-4105

Additionally, the following OLLS staff will be assisting the task force:

- Esther van Mourik, Senior Attorney, esther.vanmourik@state.co.us, 303-866-4215
- Ashley Athey, Senior Legislative Editor, ashley.athey@state.co.us, 303-866-2291

Website. Documents distributed during the meetings and meeting summaries may be found on the task force website at: <http://leg.colorado.gov/committees/sales-and-use-tax-simplification-task-force/2017-regular-session>

Twitter. Task force updates, along with updates for other interim committees, will also be posted on Twitter - @COInterimComm / twitter.com/COInterimComm