

CHAPTER 230

GOVERNMENT - LOCAL

HOUSE BILL 94-1296

BY REPRESENTATIVES Gordon, Kerns, Agler, Anderson, Coffman, DeGette, Dyer, Entz, Foster, Friednash, Hagedorn, Jerke, Lawrence, Owen, Pffiffer, Reeves, Schauer, Snyder, Benavidez, Blue, Eisenach, Greenwood, Keller, Nichol, Prinster, Strom, and Wright;
also SENATORS Mutzebaugh, Bishop, Ruddick, Rizzuto, Blickensderfer, Casey, and Tebedo.

AN ACT**CONCERNING THE DEVELOPMENT OF LOCAL SALES AND USE TAX FORMS.**

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

SECTION 1. 29-2-106 (9), Colorado Revised Statutes, 1986 Repl. Vol., is amended BY THE ADDITION OF A NEW PARAGRAPH to read:

29-2-106. Collection, administration, enforcement. (9) Standard sales and use tax reporting form. (d) (I) IN ADDITION TO THE STANDARD MUNICIPAL SALES AND USE TAX FORM SET FORTH IN PARAGRAPH (a) OF THIS SUBSECTION (9), ON OR BEFORE DECEMBER 1, 1994, THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE AND THE DIRECTOR OF THE OFFICE OF REGULATORY REFORM IN THE DEPARTMENT OF REGULATORY AGENCIES SHALL COOPERATE WITH AND ASSIST LOCAL GOVERNMENT IN THE DEVELOPMENT OF A COMMON LOCAL SALES AND USE TAX FORM. FOR PURPOSES OF THIS PARAGRAPH (d), "LOCAL GOVERNMENT" MEANS A CITY, HOME RULE CITY, TOWN, CITY AND COUNTY, OR OTHER POLITICAL SUBDIVISION OF THE STATE WHICH COLLECTS ITS OWN SALES OR USE TAX.

(II) THE COMMON LOCAL SALES AND USE TAX FORM SHALL:

(A) ALLOW A PERSON COLLECTING THE SALES AND USE TAX OF ANY LOCAL GOVERNMENT TO REPORT ALL SALES AND USE TAXES COLLECTED FOR A LOCAL GOVERNMENT ON THE COMMON LOCAL SALES AND USE TAX REPORTING FORM;

(B) BE ACCEPTED BY ALL LOCAL GOVERNMENTS; AND

Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.

(C) BE MADE AVAILABLE AT ALL STATE AND LOCAL SALES AND USE TAX REPORTING LOCATIONS.

(III) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE AND THE DIRECTOR OF THE OFFICE OF REGULATORY REFORM IN THE DEPARTMENT OF REGULATORY AGENCIES SHALL COOPERATE WITH AND ASSIST LOCAL GOVERNMENTS IN THE DEVELOPMENT OF A UNIFORM LOCAL GOVERNMENT SALES AND USE TAX LICENSE APPLICATION FORM. ANY UNIFORM LOCAL GOVERNMENT SALES AND USE TAX LICENSE APPLICATION FORM DEVELOPED SHALL BE MADE AVAILABLE AT ALL STATE AND LOCAL SALES AND USE TAX REPORTING LOCATIONS.

(IV) THE PROVISIONS OF PARAGRAPH (a) OF THIS SUBSECTION (9) NOTWITHSTANDING, IN ADDITION TO THE STANDARD SALES AND USE TAX FORM SET FORTH IN PARAGRAPH (a) OF THIS SUBSECTION (9), THE COMMON LOCAL SALES AND USE TAX FORM DEVELOPED PURSUANT TO THIS PARAGRAPH (d) MAY BE USED BY A PERSON COLLECTING THE SALES OR USE TAX OF ANY CITY, HOME RULE CITY, TOWN, CITY AND COUNTY, OR OTHER POLITICAL SUBDIVISION OF THE STATE WHICH COLLECTS ITS OWN SALES OR USE TAX.

SECTION 2. No appropriation. The general assembly has determined that this act can be implemented within existing appropriations, and therefore no separate appropriation of state moneys is necessary to carry out the purposes of this act.

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, and safety.

Approved: May 25, 1994