

CHAPTER 233

GOVERNMENT - SPECIAL DISTRICTS

HOUSE BILL 94-1040

BY REPRESENTATIVES Anderson, Entz, and Pierson;
also SENATOR Lacy.

AN ACT

CONCERNING THE IMPLEMENTATION OF THE REGIONAL TRANSPORTATION DISTRICT'S MASS
TRANSPORTATION SYSTEM.

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

SECTION 1. 32-9-103 (6.3), Colorado Revised Statutes, as amended, is amended to read:

32-9-103. Definitions. As used in this article, unless the context otherwise requires:

(6.3) "Fixed guideway corridor" means a ~~fixed guideway~~ corridor as provided in ~~section 32-9-107.5~~ which shall include contiguous real property which is, or at the time of designation is expected to be, not more than one mile from a fixed guideway ~~mass transit system~~ DESIGNATED BY THE DISTRICT FOR THE CONSTRUCTION AND OPERATION OF A FIXED GUIDEWAY MASS TRANSIT SYSTEM.

SECTION 2. 32-9-107.5 (1) (b) and (1) (c), Colorado Revised Statutes, as amended, are amended to read:

32-9-107.5. Regional fixed guideway mass transit system - authorization. (1) (b) The general assembly further finds and declares that the development of mass transportation systems is in the best interests of the citizens of the Denver metropolitan area. The general assembly also believes that such a system should be financed by a mixture of fees on businesses which derive benefit from the system, OF PRIVATE FUNDS, of federal funds which have been identified for these purposes, and of receipts from a sales tax on the residents of the district.

(c) ~~The general assembly further declares that it is the intent of this section to~~

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

~~designate fixed guideway corridors for construction of a fixed guideway mass transit system by 1994. In addition,~~ THE GENERAL ASSEMBLY FURTHER DECLARES THAT it is the intent of ~~the general assembly~~ THIS SECTION that long-range planning continue in order to identify ~~additional~~ fixed guideway corridors as the demand is demonstrated.

SECTION 3. 32-9-115, Colorado Revised Statutes, as amended, is amended BY THE ADDITION OF A NEW SUBSECTION to read:

32-9-115. Records of board - audits. (3) IN ADDITION TO THE AUDIT AUTHORIZED IN SUBSECTION (1) OF THIS SECTION AND THE AUDIT REQUIRED PURSUANT TO SECTION 29-1-603, C.R.S., UPON THE AFFIRMATIVE VOTE OF A MAJORITY OF THE MEMBERS OF THE LEGISLATIVE AUDIT COMMITTEE CREATED PURSUANT TO SECTION 2-3-101, C.R.S., IT SHALL BE THE DUTY OF THE STATE AUDITOR TO CONDUCT OR CAUSE TO BE CONDUCTED AUDITS OF THE DISTRICT. THE STATE AUDITOR SHALL PREPARE FOR THE COMMITTEE A REPORT PURSUANT TO SECTION 2-3-103, C.R.S.

SECTION 4. 32-9-149 (1), Colorado Revised Statutes, as amended, is amended to read:

32-9-149. Elections. (1) Where in this article an election is permitted or required, the election shall be held concurrently or jointly with any general election held under the laws of this state OR IN ACCORDANCE WITH ARTICLE 41 OF TITLE 1, C.R.S., AS APPLICABLE.

SECTION 5. 13-85-102 (2) and (4), Colorado Revised Statutes, 1987 Repl. Vol., as amended, are repealed as follows:

13-85-102. Definitions. As used in this article, unless the context otherwise requires:

(2) ~~"Fixed guideway rapid transit system" means the fixed guideway rapid transit system authorized by section 32-9.5-105, C.R.S.~~

(4) ~~"Transit construction authority" means the transit construction authority established by article 9.5 of title 32, C.R.S.~~

SECTION 6. 13-85-103, Colorado Revised Statutes, 1987 Repl. Vol., as amended, is amended to read:

13-85-103. Civil actions entitled to priority. The trial of all civil actions pertaining to or arising out of the planning, development, financing, or construction of the ~~fixed guideway mass transit~~ TRANSPORTATION system ~~or the fixed guideway rapid transit system~~ in the Denver metropolitan area, or any election pertaining to ~~either of said projects~~ PROJECT, or any action against or pertaining to the authority of the regional transportation district to plan, develop, finance, or construct ~~either of said projects~~ SYSTEM shall be entitled to priority in the county and district courts of this state.

SECTION 7. 29-2-105 (1) (d), Colorado Revised Statutes, 1986 Repl. Vol., is amended to read:

29-2-105. Contents of sales tax ordinances and proposals. (1) The sales tax ordinance or proposal of any incorporated town, city, or county adopted pursuant to this article shall be imposed on the sale of tangible personal property at retail or the furnishing of services, as provided in paragraph (d) of this subsection (1). Any countywide or incorporated town or city sales tax ordinance or proposal shall include the following provisions:

(d) A provision that the tangible personal property and services taxable pursuant to this article shall be the same as the tangible personal property and services taxable pursuant to section 39-26-104, C.R.S., and subject to the same exemptions as those specified in section 39-26-114, C.R.S., except the exemption allowed by section 39-26-114 (11), C.R.S., for purchases of machinery or machine tools, the exemption of sales and purchases of those items in section 39-26-114 (1) (a) (XXI), C.R.S., and the exemption for sales of food specified in section 39-26-114 (1) (a) (XX), C.R.S. Sales of food, as defined in section 39-26-102 (4.5), C.R.S., exempted from the state sales tax pursuant to section 39-26-114 (1) (a) (XX), C.R.S., sales and purchases of those items exempted from the state sales tax pursuant to section 39-26-114 (1) (a) (XXI), C.R.S., or purchases of machinery or machine tools as provided in section 39-26-114 (11), C.R.S., may be exempted from said town, city, or county sales tax only by the express inclusion of such exemption either at the time of adoption of the initial sales tax ordinance or resolution or by amendment thereto. Any such amendment shall be adopted in the same manner as the initial ordinance or resolution. In the absence of express provision for the exemption for sales of food, as defined in section 39-26-102 (4.5), C.R.S., or purchases of machinery or machine tools as provided in section 39-26-114 (11), C.R.S., or exemption of sales and purchases of those items in section 39-26-114 (1) (a) (XXI), C.R.S., all sales tax ordinances or resolutions, whether adopted prior to, on, or subsequent to July 1, 1979, which provide in substance that the tangible personal property and services taxed shall be the same as the tangible personal property and services taxable pursuant to section 39-26-104, C.R.S., or any predecessor statute, and subject to the same exemptions as those specified in section 39-26-114, C.R.S., or any predecessor statute, shall be construed as imposing or continuing to impose the town, city, or county sales tax on food, as defined in section 39-26-102 (4.5), C.R.S., purchases of machinery and machine tools as described in section 39-26-114 (11), C.R.S., and sales or purchases of those items described in section 39-26-114 (1) (a) (XXI), C.R.S. The regional transportation district may, in its discretion, continue to levy a sales tax on purchases of machinery or machine tools, as provided in section 39-26-114 (11), C.R.S. ~~except that the district shall not levy a sales tax on purchases of machinery or machine tools on or after the date an additional sales tax is levied pursuant to section 32-9-119 (2) (b), C.R.S.~~

SECTION 8. 32-9-107, Colorado Revised Statutes, as amended, is amended to read:

32-9-107. Mass transportation system. The district, acting by and through the board, is authorized to develop, maintain, and operate a mass transportation system for the benefit of the inhabitants of the district. ~~and is authorized, after submission and approval of the question at an election, to levy a sales tax to fund a fixed guideway mass transit system as provided in section 32-9-119 (2) (b).~~

SECTION 9. Repeal. 32-9-107.5 (2) and (3) and 32-9-119 (2) (b), (3), (4), (5),

(6), (7), and (8), Colorado Revised Statutes, as amended, are repealed.

SECTION 10. 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 11. 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