

CHAPTER 145

GOVERNMENT - LOCAL

SENATE BILL 97-069

BY SENATORS Schroeder and Blickensderfer;
also REPRESENTATIVE McPherson.

AN ACT

CONCERNING THE USE OF PRECINCT LOCATORS BY PUBLIC UTILITIES FOR PURPOSES OF COLLECTING SALES OR USE TAXES OF LOCAL GOVERNMENTS.

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

SECTION 1. 29-2-106.2, Colorado Revised Statutes, 1986 Repl. Vol., is amended to read:

29-2-106.2. Location guides - precinct locators. (1) Each home rule city, town, and city and county collecting its own sales or use tax shall make available to any requesting vendor a map or other location guide showing the boundaries of the municipality. The requesting vendor may rely on the map or other location guide and any update thereof available to the vendor in determining whether to collect a sales or use tax, or both, of the municipality. No penalty shall be imposed or action for deficiency maintained if the requesting vendor in good faith complies with the most recent map or other location guide available to it.

(2) (a) AS USED IN THIS SUBSECTION (2), UNLESS THE CONTEXT OTHERWISE REQUIRES:

(I) "LOCAL TAXING ENTITY" MEANS A HOME RULE OR STATUTORY MUNICIPALITY, COUNTY, CITY AND COUNTY, OR ANY OTHER LOCAL GOVERNMENTAL ENTITY THAT IMPOSES A SALES OR USE TAX.

(II) "PRECINCT LOCATOR" MEANS THE RECORD REGULARLY MAINTAINED BY A COUNTY CLERK AND RECORDER AND USED TO DETERMINE WITHIN WHICH JURISDICTION OR JURISDICTIONS AN ADDRESS IS LOCATED FOR VOTING PURPOSES AND, FOR DETERMINING THE LOCATION OF COMMERCIAL OR INDUSTRIAL ADDRESSES, SHALL INCLUDE THE RECORD REGULARLY MAINTAINED BY THE COUNTY CLERK 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.

RECORDER AND USED TO DETERMINE WITHIN WHICH JURISDICTION OR JURISDICTIONS AN ADDRESS IS LOCATED FOR THE PURPOSE OF PROPERLY REMITTING SALES OR USE TAX ON MOTOR VEHICLES.

(b) ANY PUBLIC UTILITY MAY RELY UPON THE PRECINCT LOCATOR MAINTAINED BY THE COUNTY CLERK AND RECORDER FOR THE COUNTY OR COUNTIES IN WHICH A LOCAL TAXING ENTITY IS LOCATED IN DETERMINING WHETHER TO COLLECT A SALES OR USE TAX, OR BOTH, OF THE LOCAL TAXING ENTITY.

(c) NO PENALTY SHALL BE IMPOSED UPON, INTEREST CHARGED TO, OR ACTION FOR DEFICIENCY MAINTAINED AGAINST A PUBLIC UTILITY IN CONNECTION WITH THE COLLECTION OF A SALES OR USE TAX, OR BOTH, BY THE PUBLIC UTILITY IF, IN DETERMINING WHETHER TO COLLECT THE TAX, THE PUBLIC UTILITY RELIED IN GOOD FAITH UPON THE MOST RECENTLY UPDATED VERSION OF A PRECINCT LOCATOR IN EXISTENCE AT THE TIME OF THE TAXABLE TRANSACTION. THE PROVISIONS OF THIS PARAGRAPH (c) SHALL NOT APPLY TO THE EXTENT THAT THE LOCAL ENTITY HAS INFORMED THE PUBLIC UTILITY IN WRITING PRIOR TO A TAXABLE TRANSACTION THAT THE MOST RECENTLY UPDATED VERSION OF THE PRECINCT LOCATOR IS INACCURATE AND, IN SUCH WRITING, PROVIDES THE PUBLIC UTILITY WITH A CORRECTED COPY OF THE PRECINCT LOCATOR INFORMATION.

SECTION 2. 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: April 24, 1997