

CHAPTER 253

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**GOVERNMENT - COUNTY**

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SENATE BILL 97-217

BY SENATOR Dennis;  
also REPRESENTATIVES Entz, Miller, Schwarz, Sullivant, Tool, Young, and Zimmerman.

**AN ACT**

CONCERNING THE EXEMPTION FROM THE STATUTORY SALES AND USE TAX LIMITATION OF A SALES AND USE TAX IMPOSED BY ANY COUNTY WITHIN THE STATE FOR THE PURPOSE OF FUNDING THE OPERATIONS OF A HEALTH SERVICE DISTRICT CREATED WITHIN THE COUNTY.

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

**SECTION 1.** 29-2-108, Colorado Revised Statutes, 1986 Repl. Vol., as amended, is amended BY THE ADDITION OF A NEW SUBSECTION to read:

**29-2-108. Limitation on amount.** (5) ANY ADDITIONAL INCREMENT OF SALES TAX OR USE TAX IMPOSED BY ANY CATEGORY IV OR CATEGORY V COUNTY, AS DEFINED IN SECTION 30-2-102, C.R.S., FOR THE SPECIFIC PURPOSE OF FUNDING THE OPERATIONS OF ANY HEALTH SERVICE DISTRICT CREATED WITHIN SUCH COUNTY PURSUANT TO THE "SPECIAL DISTRICT ACT", ARTICLE 1 OF TITLE 32, C.R.S., SHALL BE EXEMPT FROM THE SEVEN PERCENT LIMITATION IMPOSED BY SUBSECTION (1) OF THIS SECTION. IN NO CASE SHALL SUCH ADDITIONAL INCREMENT OF SALES TAX OR USE TAX EXCEED A RATE OF ONE PERCENT. ANY TAX IMPOSED PURSUANT TO THIS SUBSECTION (5) MAY BE TERMINATED BY THE BOARD OF COUNTY COMMISSIONERS OF ANY SUCH COUNTY AFTER NOTICE TO THE HEALTH SERVICE DISTRICT AND A PUBLIC HEARING THEREON. IF ANY SUCH TAX IS TERMINATED, THE EFFECTIVE DATE OF SUCH TERMINATION SHALL BE NOT LESS THAN SIX MONTHS AFTER THE DECISION THEREON BY THE BOARD OF COUNTY COMMISSIONERS.

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

**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: June 3, 1997