

CHAPTER 276

TAXATION

SENATE BILL 00-156

BY SENATORS Dennis, Chlouber, Congrove, Dyer, Hillman, Musgrave, Nichol, Owen, Powers, Sullivant, Tebedo, Thiebaut, and Wattenberg;
also REPRESENTATIVE Smith, Alexander, George, Mace, Ragsdale, Spradley, Swenson, Tapia, Taylor, and Young.

AN ACT

CONCERNING THE DISTRIBUTION OF TAXES COLLECTED ON AVIATION FUEL THAT ARE CREDITED TO THE AVIATION FUND, AND IN CONNECTION THEREWITH, MODIFYING THE DEFINITION OF AVIATION PURPOSES.

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

SECTION 1. 43-10-110 (2) (a), Colorado Revised Statutes, is amended to read:

43-10-110. Revenues in aviation fund - disbursements. (2) (a) (I) The board shall transfer from the fund, on a monthly basis, to the airport operating fund of the governmental entity operating the public-accessible airport an amount equal to four cents per gallon of gasoline, as defined in section 39-27-101 (2) (b), C.R.S., sold at such airport and an amount equal to ~~seventy-five~~ SIXTY-FIVE percent of any sales and use taxes collected by the state on aviation fuel sold for use at such airport by turbo-propeller or jet engine aircraft and credited to the fund pursuant to section 43-10-109 (2). ~~except that:~~

~~(f) If one hundred thousand dollars is not credited to the Colorado intrastate air service study fund created in section 24-46.6-102, C.R.S., on or before July 1, 1996, pursuant to an intergovernmental agreement between the city and county of Denver and the division of aeronautics, of the portion of the sales and use tax revenues that would otherwise be transferred to the governmental entity operating the largest airport in the state during the fiscal year commencing July 1, 1996, an amount not to exceed one hundred thousand dollars shall be transferred to the Colorado intrastate air service study fund, created in section 24-46.6-102 (2), C.R.S.; and~~

(II) Except as otherwise provided in subparagraph (I) of this paragraph (a), If an intergovernmental agreement is entered into pursuant to the provisions of article 46.5

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

of title 24, C.R.S., the portion of the sales and use tax revenues that would otherwise be transferred to the governmental entity operating an airport in the state at which commercial passenger service is provided and that has entered into an intergovernmental agreement under article 46.5 of title 24, C.R.S., shall be transferred to the Colorado business incentive fund created in section 24-46.5-102, C.R.S. If such an intergovernmental agreement is entered into, moneys shall be transferred by the state treasurer for the length of the intergovernmental agreement, and, following the conclusion of the agreement, or if no agreement is entered into, the moneys shall be transferred to such governmental entity in accordance with the provisions of this section.

SECTION 2. 43-10-102 (3), Colorado Revised Statutes, is amended to read:

43-10-102. Definitions. As used in this article, unless the context otherwise requires:

(3) (a) "Aviation purposes" means any objective that provides direct and indirect benefits to the state aviation system and includes, but is not limited to:

~~(a)~~ (I) Any work involved in constructing, planning, or repairing a public airport or portion thereof and may include any work involved in constructing or maintaining access roads;

~~(b)~~ (II) The removal, lowering, relocation, and marking and lighting of any hazard to the safe operation of aircraft utilizing federal rules and regulations as guidelines for determining such hazards;

~~(c)~~ (III) The acquisition of navigational aids used by aircraft landing at or taking off from such airport;

~~(d)~~ (IV) The acquisition of safety equipment necessary for the enhancement of the state aviation system;

~~(e)~~ (V) Any research study, proposal, or plan for the expansion, location, or distribution of aviation facilities or resources that are directly related to the state aviation system;

~~(f)~~ (VI) The promotion of economic development which is related to the promotion, development, operation, or maintenance of the state aviation system;

~~(g)~~ (VII) Any acquisition of land, of any interest therein, or of any easement through or other interest in airspace, including land for future airport development, which is necessary to permit any such work or to remove, mitigate, prevent, or limit the establishment of any hazard to the safe operation of aircraft; and

~~(h)~~ (VIII) Any informal education or training made available to the public concerning aviation in the state or any informational materials for dissemination to the public concerning aviation.

(b) SUBSIDIZATION OF AIRLINES IS EXPRESSLY PROHIBITED AS AN AVIATION PURPOSE EXCEPT FOR THE PROMOTION AND MARKETING OF AIR SERVICE AT AIRPORT

FACILITIES.

SECTION 3. Appropriation - adjustments to the 2000 long bill. (1) For the implementation of this act, appropriations made in the annual general appropriation act for the fiscal year beginning July 1, 2000, shall be adjusted as follows:

(a) The cash funds appropriation from the aviation fund to the department of transportation, division of aviation, for formula grants, is decreased by nine hundred four thousand six hundred dollars (\$904,600).

(b) The cash funds appropriation from the aviation fund to the department of transportation, division of aviation, for discretionary grants, is increased by nine hundred four thousand six hundred dollars (\$904,600).

SECTION 4. Effective date. This act shall take effect July 1, 2000.

SECTION 5. 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 26, 2000