

CHAPTER 349

GOVERNMENT - LOCAL

HOUSE BILL 02-1218

BY REPRESENTATIVE(S) Rippy, Coleman, Fritz, and Vigil;
also SENATOR(S) Taylor, Entz, and Isgar.

AN ACT

CONCERNING THE REQUIREMENT THAT ANY EXTENSION OF AN EXPIRING TAX BE DEEMED IN EFFECT FROM THE DATE OF THE FIRST IMPOSITION OF THE TAX WHEN CALCULATING THE TOTAL SALES AND USE TAX IMPOSED BY ALL LEVELS OF GOVERNMENT.

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

SECTION 1. 29-2-104 (1), Colorado Revised Statutes, is amended to read:

29-2-104. Adoption procedures. (1) A proposal for a countywide sales tax, use tax, or both shall be referred to the registered electors of the county either by resolution of the board of county commissioners or by petition initiated and signed by five percent of the registered electors of the county. THE RIGHT OF PETITION ALLOWED PURSUANT TO THIS SUBSECTION (1) SHALL EXTEND ONLY TO THE INITIAL PROPOSAL OF A TAX AND SHALL NOT EXTEND TO THE EXTENSION OF AN EXPIRING TAX, USE OF TAX REVENUES, OR CHANGES IN DISTRIBUTION OF TAX REVENUES AMONG LOCAL GOVERNMENTS.

SECTION 2. 29-2-108, Colorado Revised Statutes, is amended BY THE ADDITION OF THE FOLLOWING NEW SUBSECTIONS to read:

29-2-108. Limitation on amount. (6) WHEN CALCULATING THE TOTAL SALES TAX OR TOTAL USE TAX FOR PURPOSES OF THIS SECTION, ANY EXTENSION OF AN EXPIRING TAX SHALL BE DEEMED TO BE IN EFFECT FROM THE DATE OF THE FIRST IMPOSITION OF SUCH TAX, IF THE ELIGIBLE ELECTORS OF THE STATE, COUNTY, CITY, TOWN, OR LOCALITY, AS APPLICABLE, HAVE APPROVED THE EXTENSION OF SUCH TAX PRIOR TO THE EXPIRATION OF SUCH TAX. NOTHING IN THIS SUBSECTION (6) SHALL BE CONSTRUED TO ALLOW THE EXTENSION OF AN EXPIRING TAX WITHOUT THE APPROVAL OF ELIGIBLE ELECTORS IN THE STATE, COUNTY, CITY, TOWN, OR LOCALITY AS APPLICABLE.

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

(7) ANY PETITION MEASURE, TO THE EXTENT AUTHORIZED BY LAW, INCLUDING A MEASURE TO EXTEND AN EXPIRING TAX, THAT CHANGES THE DISTRIBUTION OF TAX REVENUE AMONG LOCAL GOVERNMENTS AS PROVIDED IN A PREEXISTING REVENUE-SHARING BALLOT MEASURE SHALL BE DEEMED TO BE A NEW TAX IN EFFECT FROM THE DATE OF THE CHANGE IN THE DISTRIBUTION OF THE TAX REVENUES AND SHALL BE SUBJECT TO ANY OTHER VALIDLY ADOPTED SALES OR USE TAX PROPOSAL.

SECTION 3. Effective date. This act shall take effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly that is allowed for submitting a referendum petition pursuant to article V, section 1 (3) of the state constitution; except that, if a referendum petition is filed against this act or an item, section, or part of this act within such period, then the act, item, section, or part, if approved by the people, shall take effect on the date of the official declaration of the vote thereon by proclamation of the governor.

Became Law: June 8, 2002