

CHAPTER 251

GOVERNMENT - SPECIAL DISTRICTS

HOUSE BILL 07-1190

BY REPRESENTATIVE(S) Liston, Merrifield, Borodkin, Curry, Fischer, Gardner B., Gibbs, Hicks, Hodge, Kerr J., King, Lambert, Looper, Lundberg, Marostica, Massey, May M., McNulty, Rice, Rose, Sonnenberg, Stephens, Swalm, Vaad, and Garcia; also SENATOR(S) Schwartz, Bacon, Gordon, Isgar, Kopp, May R., McElhany, Penry, Shaffer, Taylor, Tupa, and Veiga.

AN ACT

CONCERNING LIMITING THE AMOUNT OF A SALES OR USE TAX THAT IS LEVIED BY A REGIONAL TRANSPORTATION AUTHORITY AND ADMINISTERED BY THE DEPARTMENT OF REVENUE THAT THE DEPARTMENT MAY RETAIN TO THE NET INCREMENTAL COSTS OF SUCH ADMINISTRATION.

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

SECTION 1. 43-4-605 (1) (j) (I), Colorado Revised Statutes, is amended to read:

43-4-605. Powers of the authority - inclusion or exclusion of property - determination of regional transportation system alignment - fund created.

(1) In addition to any other powers granted to the authority pursuant to this part 6, the authority has the following powers:

(j) (I) Subject to the provisions of section 43-4-612, to levy, in all or any designated portion of the members of the combination, a sales or use tax, or both, at a rate not to exceed one percent upon every transaction or other incident with respect to which a sales or use tax is levied by the state; except that, on and after January 1, 2006, if the authority includes territory that is within the regional transportation district created and existing pursuant to article 9 of title 32, C.R.S., a designated portion of the members of the combination in which a new tax is levied shall be comprised of entire territories of members of the combination so that the rate of tax imposed pursuant to this part 6 within the territory of any single member of the combination is uniform and except that the authority shall not levy a sales or use tax on any transaction or other incident occurring in any territory located outside the boundaries of the authority and within the boundaries of a municipality as the boundaries of the municipality exist on the date the authority is created without the consent of the governing body of the municipality or outside the boundaries of the authority and within the unincorporated boundaries of a county as the

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

unincorporated boundaries exist on the date the authority is created without the consent of the governing body of the county. Subject to the provisions of section 43-4-612, the authority may elect to levy any such sales or use tax at different rates in different designated portions of the members of the combination; except that, on and after January 1, 2006, if the authority includes territory that is within the regional transportation district, a designated portion of the members of the combination in which a new tax is levied shall be comprised of entire territories of members of the combination so that the rate of tax imposed pursuant to this part 6 within the territory of any single member of the combination is uniform. If the authority so elects, it shall submit a single ballot question that lists all of the different rates to the registered electors of all designated portions of the members of the combination in which the proposed sales or use tax is to be levied. The tax imposed pursuant to this paragraph (j) is in addition to any other sales or use tax imposed pursuant to law and is exempt from the limitation imposed by section 29-2-108, C.R.S. If a member of the combination is located within more than one authority, the sales or use tax, or both, authorized by this paragraph (j) shall not exceed one percent upon every transaction or other incident with respect to which a sales or use tax is levied by the state. The executive director of the department of revenue shall collect, administer, and enforce the sales or use tax, to the extent feasible, in the manner provided in section 29-2-106, C.R.S. The director shall make monthly distributions of the tax collections to the authority, which shall apply the proceeds solely to the financing, construction, operation, or maintenance of regional transportation systems. The department of revenue shall retain an amount not to exceed the NET INCREMENTAL cost of the collection, administration, and enforcement and shall transmit the amount to the state treasurer, who shall credit the same to the regional transportation authority sales tax fund, which fund is hereby created. The amounts so retained are hereby appropriated annually from the fund to the department to the extent necessary for the department's collection, administration, and enforcement of the provisions of this part 6. Any moneys remaining in the fund attributable to taxes collected in the prior fiscal year shall be transmitted to the authority; except that, prior to the transmission to the authority of such moneys, any moneys appropriated from the general fund to the department for the collection, administration, and enforcement of the tax for the prior fiscal year shall be repaid.

SECTION 2. Effective date - applicability. (1) This act shall take effect January 1, 2008.

(2) However, if a referendum petition is filed against this act or an item, section, or part of this act during the 90-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, then the act, item, section, or part, shall not take effect unless approved by the people at a biennial regular general election and shall take effect on the date specified in subsection (1) or on the date of the official declaration of the vote thereon by proclamation of the governor, whichever is later.

(3) The provisions of this act shall apply to amounts retained by the department of revenue on or after the applicable effective date of this act.

Approved: May 18, 2007