

CHAPTER 336

GOVERNMENT - LOCAL

HOUSE BILL 07-1344

BY REPRESENTATIVE(S) Merrifield, Madden, Carroll M., Casso, Hicks, Labuda, McFadyen, and Todd;
also SENATOR(S) Kester.

AN ACT

CONCERNING THE AUTHORITY OF A LOCAL GOVERNMENT TO LEVY AN INCREASED INCREMENT OF SALES TAX TO FINANCE LOCAL IMPROVEMENT EXPENDITURES.

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

SECTION 1. Part 1 of article 11 of title 30, Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW SECTION to read:

30-11-107.9. County tax for public safety improvements - definitions. (1) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE REQUIRES:

(a) "PUBLIC SAFETY IMPROVEMENTS" MEANS CAPITAL EXPENDITURES OR OPERATIONAL COSTS ASSOCIATED WITH A PUBLIC SAFETY ORGANIZATION.

(b) "PUBLIC SAFETY ORGANIZATION" MEANS A LAW ENFORCEMENT AGENCY OR OFFICE, DISTRICT ATTORNEY'S OFFICE, JUDICIAL DISTRICT, CORONER'S OFFICE, A FIRE PROTECTION DISTRICT, FIRE DEPARTMENT, OR ANY OTHER PUBLIC ENTITY DEDICATED TO PROVIDING SERVICES RELATED TO PUBLIC SAFETY, PUBLIC HEALTH, OR EMERGENCY MANAGEMENT AT THE COUNTY OR LOCAL LEVEL IN THE STATE.

(2) IN ACCORDANCE WITH THE PROCEDURES SET FORTH IN THIS SECTION, THE BOARD OF COUNTY COMMISSIONERS OF EACH COUNTY MAY LEVY A SALES TAX FOR PUBLIC SAFETY IMPROVEMENTS OF NOT MORE THAN TWO PERCENT ON THE SALE OF TANGIBLE PERSONAL PROPERTY OF RETAIL AND SERVICES TAXABLE IN SUCH COUNTY PURSUANT TO THE PROVISIONS OF SECTION 39-26-104, C.R.S. ALL NET REVENUES COLLECTED BY A COUNTY AFTER THE PAYMENT OF THE COSTS OF COLLECTION, ADMINISTRATION, AND ENFORCEMENT TO THE DEPARTMENT OF REVENUE IN ACCORDANCE WITH SUBSECTION (4) OF THIS SECTION SHALL BE USED EXCLUSIVELY FOR PUBLIC SAFETY IMPROVEMENTS.

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

(3) THE BOARD OF COUNTY COMMISSIONERS OF A COUNTY MAY BY RESOLUTION APPROVE A PROPOSAL FOR A COUNTY PUBLIC SAFETY IMPROVEMENTS TAX; THEREUPON THE PUBLIC SAFETY IMPROVEMENTS TAX PROPOSAL SHALL BE SUBMITTED TO THE REGISTERED ELECTORS OF THE COUNTY AT THE NEXT GENERAL ELECTION. THE PROPOSAL SHALL CONTAIN A DESCRIPTION OF THE TAX INCLUDING ITS PURPOSES AND SHALL STATE THE AMOUNT TO BE IMPOSED. THE PROPOSAL MAY INCLUDE A PROVISION TO ALSO SEEK VOTER APPROVAL TO RETAIN AND EXPEND ALL OR A PORTION OF THE REVENUES OF THE TAX FROM DISTRICT FISCAL YEAR SPENDING FOR PURPOSES OF SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION. THE CONDUCT OF THE ELECTION SHALL CONFORM SO FAR AS PRACTICABLE, TO THE GENERAL ELECTION LAWS OF THE STATE AND WITH THE PROVISIONS OF SAID SECTION 20.

(4) (a) THE COUNTY PUBLIC SAFETY IMPROVEMENTS TAX SHALL BE COLLECTED, ADMINISTERED, AND ENFORCED, TO THE EXTENT FEASIBLE, PURSUANT TO SECTION 29-2-106, C.R.S.

(b) THE DEPARTMENT OF REVENUE SHALL PERFORM, ON AN ANNUAL BASIS, AN ANALYSIS TO DETERMINE THE NET INCREMENTAL COST OF SUCH COLLECTION, ADMINISTRATION, AND ENFORCEMENT. THE DEPARTMENT SHALL RETAIN ONLY THE AMOUNT DETERMINED TO BE NECESSARY BY THE COST ANALYSIS, AND IN NO EVENT SHALL THAT AMOUNT EXCEED THREE AND ONE-THIRD PERCENT OF THE AMOUNT COLLECTED. SUCH AMOUNT RETAINED SHALL BE TRANSMITTED TO THE STATE TREASURER, WHO SHALL CREDIT THE SAME TO THE GENERAL FUND, AND SUCH AMOUNT SHALL BE SUBJECT TO APPROPRIATION BY THE GENERAL ASSEMBLY FOR THE NET INCREMENTAL COST OF SUCH COLLECTION, ADMINISTRATION, AND ENFORCEMENT.

(5) NO PUBLIC MONEYS FROM ANY SOURCE SHALL BE EXPENDED DIRECTLY OR INDIRECTLY TO URGE ELECTORS TO VOTE IN FAVOR OR AGAINST THE IMPOSITION OF A COUNTY PUBLIC SAFETY IMPROVEMENTS TAX. NOTHING IN THIS SUBSECTION (5) SHALL BE CONSTRUED AS PROHIBITING AN ELECTED OFFICIAL FROM EXPRESSING HIS OR HER PERSONAL OPINION CONCERNING THE IMPOSITION OF THE TAX.

SECTION 2. 30-20-604.5 (3), Colorado Revised Statutes, is amended to read:

30-20-604.5. District sales tax. (3) The tax authorized by this section shall not be subject to the limitations imposed by section 29-2-108, C.R.S., but in no event shall such tax exceed ~~one-half~~ of one percent.

SECTION 3. 29-2-108 (3), Colorado Revised Statutes, is amended to read:

29-2-108. Limitation on amount. (3) A tax imposed pursuant to ~~section 24-90-110.7 (3) (f), 29-1-204.5 (3) (f.1), 29-2-103.7, 29-2-103.9, 30-11-107.5, 30-11-107.7, or 37-50-110~~ SECTION 24-90-110.7 (3) (f), 29-1-204.5 (3) (f.1), 29-2-103.7, 29-2-103.9, 30-11-107.5, 30-11-107.7, 30-11-107.9, OR 37-50-110, C.R.S., and the additional tax authorized by section 30-20-604.5, C.R.S., if imposed, shall be exempt from the six and ninety one-hundredths percent limitation imposed by subsection (1) of this section.

SECTION 4. 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, (August 8, 2007, if adjournment sine die is on May 9, 2007); 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.

Approved: May 30, 2007