

CHAPTER 72

GOVERNMENT - COUNTY

SENATE BILL 07-098

BY SENATOR(S) Fitz-Gerald, Schwartz, Shaffer, Bacon, Boyd, Morse, Romer, Tochtrop, Tupa, Williams, Windels, and Veiga; also REPRESENTATIVE(S) White, Fischer, Frangas, Gagliardi, Kefalas, Levy, McGihon, Merrifield, Peniston, and Romanoff.

AN ACT

CONCERNING EXEMPTION FROM THE STATUTORY LIMITATION ON THE TOTAL SALES AND USE TAX THAT MAY BE IMPOSED FOR A COUNTY TAX TO FUND OPEN SPACE AND PARK LAND.

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

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

29-2-108. Limitation on amount. (5.5) (a) (I) ANY INCREMENT OF SALES TAX OR USE TAX IMPOSED BY ANY COUNTY FOR THE SPECIFIC PURPOSE OF FUNDING THE ACQUISITION, AND ANY COSTS RELATED TO THE ACQUISITION, OF LAND OR INTERESTS IN LAND WITHIN SUCH COUNTY FOR OPEN SPACE, PARKS, OR THE MANAGEMENT OF SUCH LANDS SHALL BE EXEMPT FROM THE SIX AND NINETY ONE-HUNDREDTHS PERCENT LIMITATION IMPOSED BY SUBSECTION (1) OF THIS SECTION.

(II) IN NO CASE SHALL SUCH ADDITIONAL INCREMENT OF SALES TAX OR USE TAX EXEMPTED PURSUANT TO THIS SUBSECTION (5.5) EXCEED A RATE OF ONE-HALF OF ONE PERCENT.

(b) (I) NOTHING IN THIS SUBSECTION (5.5) SHALL BE CONSTRUED TO LIMIT THE AMOUNT OF SALES TAX OR USE TAX THAT ANY COUNTY MAY LEVY, COLLECT, OR EXPEND IN ACCORDANCE WITH ANY PROVISION OTHER THAN THIS SUBSECTION (5.5) FOR THE PURPOSE OF FUNDING THE ACQUISITION OF LAND OR INTERESTS IN LAND WITHIN SUCH COUNTY FOR OPEN SPACE, PARKS, OR THE MANAGEMENT OF SUCH LANDS.

(II) ANY ADDITIONAL INCREMENT OF SALES TAX OR USE TAX IMPOSED BY A COUNTY AS PROVIDED FOR IN THIS SUBSECTION (5.5) SHALL SUPPLEMENT AND SHALL NOT SUPPLANT ANY OTHER COUNTY MONEYS BUDGETED FOR SIMILAR PROGRAMS OR

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

PURPOSES PRIOR TO VOTER APPROVAL OF THE ADDITIONAL INCREMENT OF SALES TAX OR USE TAX.

(c) NOTHING IN THIS SUBSECTION (5.5) SHALL BE CONSTRUED TO ALLOW ANY COUNTY TO IMPOSE AN ADDITIONAL INCREMENT OF SALES TAX OR USE TAX WITHOUT THE APPROVAL OF THE ELIGIBLE ELECTORS IN THE COUNTY.

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: March 30, 2007