CHAPTER 154

TAXATION

SENATE BILL 11-223

BY SENATOR(S) Hodge, Steadman, Lambert;
also REPRESENTATIVE(S) Gerou, Acree, Balmer, Becker, Beezley, Bradford, Coram, DelGrosso, Ferrandino,
Gardner B., Holbert, Joshi, Kerr J., Liston, Louper, Murray, Nikkel, Priola, Ramirrez, Scott, Sonnenberg, Stephens, Summers,
Waller, McNulty.

AN ACT

CONCERNING STATE SALES TAX REVENUES RETAINED BY A VENDOR AS COMPENSATION FOR
EXPENSES INCURRED BY THE VENDOR IN THE COLLECTION AND REMITTANCE OF SUCH TAX
REVENUES TO THE STATE, AND MAKING AN APPROPRIATION THEREFOR.

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

SECTION 1. 39-26-105 (1), Colorado Revised Statutes, is amended BY THE
ADDITION OF A NEW PARAGRAPH to read:

39-26-105. Vendor liable for tax - repeal. (1) (g) (I) NOTWITHSTANDING ANY
OTHER PROVISION OF THIS SECTION, THE AMOUNT RETAINED BY A VENDOR TO COVER
THE VENDOR'S EXPENSE IN COLLECTING AND REMITTING TAX PURSUANT TO THIS
SECTION SHALL NOT EXCEED AN AMOUNT EQUAL TO TWO AND TWENTY-ONE
HUNDREDTHS PERCENT OF ALL SALES TAX REPORTED ON ANY RETURN MADE ON
OR AFTER JULY 1, 2011, BUT PRIOR TO JULY 1, 2014.

(II) THIS PARAGRAPH (g) IS REPEALED, EFFECTIVE DECEMBER 31, 2016.

SECTION 2. The appropriation to the department of revenue for the fiscal year
beginning July 1, 2010, as enacted in Part XIX (2), (4) (C), and the affected totals
of section 2 of chapter 453, Session Laws of Colorado 2010 (HB 10-1376), as
amended by section 1 of Senate Bill 11-152, are amended to read:

Section 2. Appropriation.

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

<table>
<thead>
<tr>
<th>ITEM &amp; SUBTOTAL</th>
<th>TOTAL GENERAL FUND</th>
<th>GENERAL FUND EXEMPT</th>
<th>CASH FUNDS</th>
<th>REAPPROPRIATED FUNDS</th>
<th>FEDERAL FUNDS</th>
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<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
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**PART XIX**  
DEPARTMENT OF REVENUE

### (2) CENTRAL DEPARTMENT OPERATIONS DIVISION

<table>
<thead>
<tr>
<th></th>
<th>5,165,192</th>
<th>4,766,781</th>
<th>315,606$</th>
<th>82,805$</th>
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<tbody>
<tr>
<td>Personal Services</td>
<td>(102.0 FTE)</td>
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<tr>
<td>Seasonal Tax Processing</td>
<td>397,545</td>
<td>397,545</td>
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<td></td>
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<tr>
<td>Operating Expenses</td>
<td>1,191,888</td>
<td>1,055,001</td>
<td>136,887$</td>
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<tr>
<td>Postage</td>
<td>2,972,082</td>
<td>2,709,183</td>
<td>262,899$</td>
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**Pueblo Data Entry Center**  
Payments  
Document Imaging and Storage  

<table>
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<tr>
<th></th>
<th>1,879,728</th>
<th>1,875,719</th>
<th>4,009$</th>
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<tr>
<td></td>
<td>394,290</td>
<td>394,290</td>
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</table>

**11,931,342**  
12,000,725

* This amount shall be from the following funds for the purpose of indirect cost recoveries: $97,786 shall be from the Highway Users Tax Fund pursuant to Section 43-4-201 (3) (a) (III) (C), C.R.S., $62,970 shall be from the Colorado State Titling and Registration Account, a subaccount of the Highway Users Tax Fund, created in Ch. 154 Taxation 535
Section 42-1-211 (2), C.R.S., $46,161 shall be from the Licensing Services Cash Fund created in Section 42-2-114.5 (1), C.R.S., $29,873 shall be from the Driver's License Administrative Revocation Account, a subaccount of the Highway Users Tax Fund, created in Section 42-2-132 (4) (b) (I) (A), C.R.S., $24,648 shall be from the Auto Dealers License Fund created in Section 12-6-123 (1), C.R.S., $18,290 shall be from the Liquor Enforcement Division and State Licensing Authority Cash Fund created in Section 24-35-401, C.R.S., $13,500 shall be from the Department of Revenue Subaccount of the Automobile Inspection and Readjustment Account of the Highway Users Tax Fund created in Section 42-3-304 (18) (c), C.R.S., $10,190 shall be from the Racing Cash Fund created in Section 12-60-205 (1), C.R.S., $4,702 shall be from the First Time Drunk Driving Offender Account of the Highway Users Tax Fund created in Section 42-2-132 (4) (b) (II) (A), C.R.S., $3,571 shall be from the Outstanding Judgments and Warrants Account as administered under the provisions of Section 42-2-118 (3) (c), C.R.S., $1,307 shall be from the Highway Users Tax Fund exempt from the statutory limit pursuant to Section 43-4-201 (3) (a) (V), C.R.S., $871 shall be from the Motorist Insurance Identification Account, a subaccount of the Highway Users Tax Fund, created in Section 42-3-304 (18) (d) (II), C.R.S., $412 shall be from the Aviation Fund created in Section 43-10-109 (1), C.R.S., and $105 shall be from the Waste Tire Recycling Development Cash Fund created in Section 25-17-202 (3) (a), C.R.S.

This amount shall be from the Limited Gaming Fund created in Section 12-47.1-701 (1), C.R.S.

Of this amount, $86,945 shall be from the Identification Security Fund, a subaccount of the Highway Users Tax Fund, created in Section 42-1-220 (1), C.R.S., and $49,942 shall be from the Outstanding Judgments and Warrants Account as administered under the provisions of Section 42-2-118 (3) (c), C.R.S.

Of this amount, $13,909 shall be from the Highway Users Tax Fund pursuant to Section 43-4-201 (3) (a) (III) (C), C.R.S., and $248,990 shall be from various sources of cash funds.

This amount shall be from various sources of cash funds.

### (4) TAXATION BUSINESS GROUP

#### (C) Taxpayer Service Division

<table>
<thead>
<tr>
<th>Personal Services</th>
<th>4,638,705</th>
<th>4,548,101</th>
<th>90,604</th>
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<td>(80.4 FTE)</td>
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<td></td>
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</table>
Operating Expenses  402,035  401,535  500
461,348  460,848
Fuel Tracking System  485,386  485,386
5,526,126  5,585,439
5,526,126 (1.5 FTE)
5,585,439

* Of this amount, $70,399 shall be from the Private Letter Ruling Fund created in Section 24-35-103.5 (6), C.R.S., and $20,205 shall be from the Aviation Fund created in Section 43-10-109 (1), C.R.S.
* This amount shall be from the Private Letter Ruling Fund created in Section 24-35-103.5 (6), C.R.S.
* This amount shall be from the Highway Users Tax Fund exempt from the statutory limit pursuant to Section 43-4-201 (3) (a) (V), C.R.S.

TOTALS PART XIX
(Revenue)  $716,432,437  $90,145,719  $623,308,693  $1,494,825  $1,483,200
716,561,133  90,274,415

* Of this amount, $19,500,000 is included as information for the purpose of complying with the limitation on state fiscal year spending imposed by Article X, Section 20 of the State Constitution. These amounts are continuously appropriated by a permanent statute or constitutional provision, and shall not be deemed to be an appropriation subject to the limitations of Section 24-75-201.1, C.R.S.
* Of this amount, $10,815,405 is from the Highway Users Tax Fund pursuant to Section 43-4-201 (3) (a) (III) (C), C.R.S., and $495,330 is from the Highway Users Tax Fund exempt from the statutory limit pursuant to Section 43-4-201 (3) (a) (V), C.R.S.

SECTION 3. 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 5, 2011

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