

CHAPTER 216

**GOVERNMENT - LOCAL**

SENATE BILL 11-178

BY SENATOR(S) Newell;  
also REPRESENTATIVE(S) Sonnenberg, Kerr J., Nikkel, Scott, Summers.

**AN ACT**

**CONCERNING THE MANNER IN WHICH A STATUTORY LOCAL GOVERNMENT MAY ADOPT A SALES TAX EXEMPTION.**

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

**SECTION 1. Repeal.** 29-2-105 (1) (d) (II), Colorado Revised Statutes, is repealed as follows:

**29-2-105. Contents of sales tax ordinances and proposals.** (1) The sales tax ordinance or proposal of any incorporated town, city, or county adopted pursuant to this article shall be imposed on the sale of tangible personal property at retail or the furnishing of services, as provided in paragraph (d) of this subsection (1). Any countywide or incorporated town or city sales tax ordinance or proposal shall include the following provisions:

~~(d) (II) If a town, city, or county sales tax expressly includes any exemptions specified in subparagraph (1) of this paragraph (d) by an amendment to the initial sales tax ordinance or resolution, such amendment shall be adopted in the same manner as the initial ordinance or resolution.~~

**SECTION 2. Act subject to petition - 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 (August 10, 2011, if adjournment sine die is on May 11, 2011); except that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within such period, then the act, item, section, or part shall not take effect

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

unless approved by the people at the general election to be held in November 2012 and shall take effect on the date of the official declaration of the vote thereon by the governor.

Approved: May 27, 2011