

CHAPTER 221

GOVERNMENT - LOCAL

HOUSE BILL 11-1109

BY REPRESENTATIVE(S) Liston, Balmer, Bradford, DelGrosso, Holbert, Kerr J., Looper, Nikkel, Priola, Ramirez, Schafer S., Stephens, Barker, Casso, Lee, Gardner B., Massey, Murray, Swalm, Vigil;
also SENATOR(S) Giron, Cadman, Grantham, Harvey, Jahn, Johnston, King K., King S., Kopp, Lambert, Lundberg, Roberts, Scheffel, Spence, Tochtrop, White.

AN ACT

CONCERNING THE AUTHORITY FOR A LOCAL GOVERNMENT TO CREATE AN EXEMPTION FROM LOCAL SALES TAX FOR THE SALE OF EQUIPMENT USED DIRECTLY IN THE PROVISION OF TELECOMMUNICATIONS SERVICES.

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

SECTION 1. 29-2-105, Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW SUBSECTION to read:

29-2-105. Contents of sales tax ordinances and proposals.
(10) (a) NOTWITHSTANDING ANY PROVISION OF THIS SECTION TO THE CONTRARY, AND EXCEPT AS PROVIDED IN PARAGRAPH (b) OF THIS SUBSECTION (10), A TOWN, CITY, OR COUNTY MAY EXEMPT FROM ITS SALES TAX SALES TO A TELECOMMUNICATIONS PROVIDER OF EQUIPMENT USED DIRECTLY IN THE PROVISION OF TELEPHONE SERVICE, CABLE TELEVISION SERVICE, BROADBAND COMMUNICATIONS SERVICE, OR MOBILE TELECOMMUNICATIONS SERVICE.

(b) A TOWN, CITY, OR COUNTY MAY NOT ADOPT A SALES TAX EXEMPTION PURSUANT TO THE AUTHORITY SET FORTH IN PARAGRAPH (a) OF THIS SUBSECTION (10) UNLESS THE EXEMPTION APPLIES IN A UNIFORM AND NONDISCRIMINATORY MANNER TO THE TELECOMMUNICATIONS PROVIDERS OF TELEPHONE SERVICE, CABLE TELEVISION SERVICE, BROADBAND COMMUNICATIONS SERVICE, AND MOBILE TELECOMMUNICATIONS SERVICE.

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

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

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 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