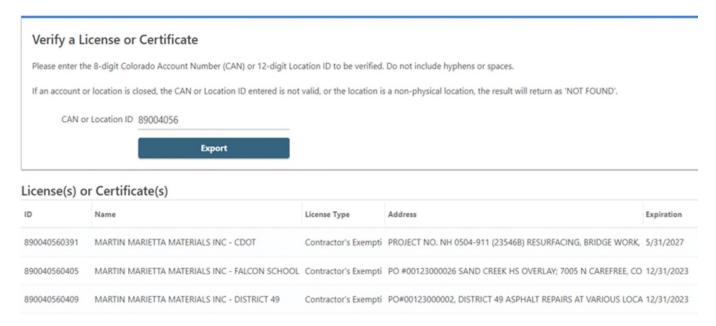
Public Comment to Simplification Task Force – August 14, 2024

Hello, my name is Laura Williams, and I am a Sales & Use Tax Analyst with Martin Marietta. I regret a scheduling conflict prevents me from providing this testimony in person.

Martin Marietta supplies building materials across the United States. In Colorado, I receive, verify, and apply exemption documents from our customers. These include resale, non-profit, government, and contractors.

We verify tax exemption documents on the Department of Revenue website. The only option available for the search is to enter in the certificate or license number. See an example screen shot below of our own exemption certificates.



There are times when a contractor says a job is tax exempt, but they don't have the exemption document yet. Without another way to search, we cannot verify if there is an exemption online. We ask that the online search also have an option to use the business name to search for exemptions. This would be especially useful when our customer is a sub-contractor and they have not received the exemption yet from the general contractor.

The website only shows current contractor's exemption certificates. It would be helpful if recently expired tax documents were still available online. Sometimes jobs are in phases and seeing previous exemptions that tie to current ones helps confirm we are billing the job correctly.

Also, tax refund requests require proof the seller has a Colorado sales tax license. Your average consumer does not have access to the sales tax license number for the seller that collected the tax. Allowing the search by business name would allow customers to verify the business has a current state license when requesting a refund or before even making a purchase.

Thank you for your time and attention. I am available if you have any additional questions about this testimony. My email address is laura.williams@martinmarietta.com.

Laura Williams, Sales & Use Tax Analyst, Martin Marietta Secretary, Coalition to Simplify Colorado Sales & Use Tax