

Be it Enacted by the People of the State of Colorado:

SECTION 1. In Colorado Revised Statutes, 24-38.5-302, **repeal** as follows:

24-38.5-302. Definitions. As used in this part 3, unless the context otherwise requires:

~~11) "Inflation" means the average annual percentage change in the United States department of labor, bureau of labor statistics, consumer price index for Denver Aurora Lakewood for all items and all urban consumers, or its applicable predecessor or successor index, for the five years ending on the last December 31 before the state fiscal year for which an inflation adjustment to be made to the community access retail delivery fee imposed pursuant to section 24-38.5-303 (7) begins.~~

SECTION 2. In Colorado Revised Statutes, 24-38.5-303, **repeal** as follows:

24-38.5-303. Community access enterprise - creation - board - powers and duties - fund - fee - transparency and reporting.

(6) In addition to any other powers and duties specified in this section, the board has the following general powers and duties:

(g) ~~To promulgate rules for the sole purpose of setting the amount of the community access retail delivery fee at or below the maximum amount authorized in this section; and~~

~~(7)~~

~~(a) In furtherance of its business purpose, beginning in state fiscal year 2022-23, the enterprise shall impose, and the department of revenue shall collect on behalf of the enterprise, a community access retail delivery fee on each retail delivery. Each retailer who makes a retail delivery shall either collect and remit or elect to pay the community access retail delivery fee in the manner prescribed by the department in accordance with section 43-4-218 (6). For the purpose of minimizing compliance costs for retailers and administrative costs for the state, the department of revenue shall collect and administer the community access retail delivery fee on behalf of the enterprise in the same manner in which it collects and administers the retail delivery fee imposed by section 43-4-218 (3).~~

~~(b) For retail deliveries of tangible personal property purchased during state fiscal year 2022-23, the enterprise shall impose the community access retail delivery fee in a maximum amount of six and nine-tenths cents.~~

~~(c)~~

~~(I) Except as otherwise provided in subsection (7)(c)(II) of this section, for retail deliveries of tangible personal property purchased during state fiscal year 2023-24 or during any subsequent state fiscal year, the enterprise shall impose the community access retail delivery fee in a maximum amount that is the maximum amount for the prior state fiscal year adjusted for inflation. The enterprise shall notify the department of revenue of the amount of the community access retail delivery fee to be collected for retail deliveries of tangible personal property purchased during each state fiscal year no later than March 15 of the calendar year in which the state fiscal year begins, and the department of revenue shall publish the amount no later than April 15 of the calendar year in which the state fiscal year begins.~~

~~(II) The enterprise is authorized to adjust the amount of the community access retail delivery fee for retail deliveries of tangible personal property purchased during a state fiscal year only if the department of revenue adjusts the amount of the retail delivery fee imposed by section 43-4-218 (3) for retail deliveries of tangible personal property purchased during the state fiscal year.~~

SECTION 3. In Colorado Revised Statutes, 25-7.5-102, **repeal** as follows:

25-7.5-102. Definitions. As used in this article 7.5, unless the context otherwise requires:

(13) "Inflation" means the average annual percentage change in the United States department of labor, bureau of labor statistics, consumer price index for Denver-Aurora-Lakewood for all items and all urban consumers, or its applicable predecessor or successor index, for the five years ending on the last December 31 before a state fiscal year for which an inflation adjustment to be made to the clean fleet per ride fee imposed by section 25-7.5-103 (7) ~~or the clean fleet retail delivery fee imposed by section 25-7.5-103 (8)~~ begins.

SECTION 4. In Colorado Revised Statutes, 25-7.5-103, **repeal** as follows:

25-7.5-103. Clean fleet enterprise - creation - board - powers and duties - fees - fund.

(6) In addition to any other powers and duties specified in this section, the board has the following general powers and duties:

(h) To promulgate rules for the sole purpose of setting the amounts of the clean fleet per ride fee ~~and the clean fleet retail delivery fee~~ at or below the maximum amounts authorized in this section; and

~~(8)~~

~~(a) In furtherance of its business purpose, beginning in state fiscal year 2022-23, the enterprise shall impose, and the department of revenue shall collect on behalf of the enterprise, a clean fleet retail delivery fee on each retail delivery. Each retailer who makes a retail delivery shall either collect and remit or elect to pay the clean fleet retail delivery fee in the manner prescribed by the department in accordance with section 43-4-218 (6). For the purpose of minimizing compliance costs for retailers and administrative costs for the state, the department of revenue shall collect and administer the clean fleet retail delivery fee on behalf of the enterprise in the same manner in which it collects and administers the retail delivery fee imposed by section 43-4-218 (3).~~

~~(b) For retail deliveries of tangible personal property purchased during state fiscal year 2022-23, the enterprise shall impose the clean fleet retail delivery fee in a maximum amount of five and three-tenths cents.~~

~~(c)~~

~~(I) Except as otherwise provided in subsection (8)(c)(II) of this section, for retail deliveries of tangible personal property purchased during state fiscal year 2023-24 or during any subsequent state fiscal year, the enterprise shall impose the clean fleet retail delivery fee in a maximum amount that is the maximum amount for the prior state fiscal year adjusted for inflation. The enterprise shall notify the department of revenue of the amount of the clean fleet retail delivery fee to be collected for retail deliveries of tangible personal property purchased during each state fiscal year no later than March 15 of the calendar year in which the state fiscal year begins, and the department of revenue shall publish the amount no later than April 15 of the calendar year in which the state fiscal year begins.~~

~~(II) The enterprise is authorized to adjust the amount of the clean fleet retail delivery fee for retail deliveries of tangible personal property purchased during a state fiscal year only if the department of revenue adjusts the amount of the retail delivery fee imposed by section 43-4-218 (3) for retail deliveries of tangible personal property purchased during the state fiscal year.~~

SECTION 5. In Colorado Revised Statutes, 43-4-218, **amend** and **repeal** as follows:

43-4-218. Additional funding - retail delivery fee - fund created - simultaneous collection of enterprise fees - rules - legislative declaration - definitions.

(2) As used in this section, unless the context otherwise requires:

(b) "Inflation" means the average annual percentage change in the United States department of labor, bureau of labor statistics, consumer price index for Denver-Aurora-Lakewood for all items and all-urban consumers, or its applicable predecessor or successor index, for the five years ending on

the last December 31 before the calendar year in which a state fiscal year for which an inflation adjustment to the retail delivery fee imposed by subsection (3) of this section is to be made begins.

(3)

~~(a) A retail delivery fee in an amount set forth in this subsection (3)(a) and subsection (3)(b) of this section is imposed on each retail delivery. Except as otherwise provided in subsection (6)(b)(II) of this section, for retail deliveries of tangible personal property purchased during state fiscal year 2022-23, each retailer who makes a retail delivery shall add to the price of the retail delivery, collect from the purchaser, and pay to the department of revenue at the time and in the manner prescribed by the department in accordance with subsection (6) of this section a retail delivery fee in the amount of eight and four tenths cents. FEES ON RETAIL DELIVERIES MUST BE REFUNDED TO THE PURCHASER FOR UNSUCCESSFUL DELIVERIES TO INCLUDE BUT NOT LIMITED TO LOST, STOLEN, DAMAGED OR CANCELLATIONS BEFORE SHIPMENT. SHIPMENTS RECEIVED IN GOOD CONDITION AND RETURNED ARE NOT SUBJECT TO A REFUND OF THESE FEES.~~

(B) FEES ON RETAIL DELIVERIES MUST NOT EXCEED ONE QUARTER OF ONE PERCENT OF THE DELIVERED ITEM OR ITEMS COST FROM EACH OF THE FIVE ENTERPRISES FOUND IN THIS SECTION (2)(A). E.G. A ONE DOLLAR ITEM CAN HAVE A MAXIMUM TOTAL RETAIL DELIVERY FEE OF ONE CENT AS THE AMOUNT IS ROUNDED TO THE NEAREST CENT. TEN ONE DOLLAR ITEMS CAN HAVE A MAXIMUM TOTAL RETAIL DELIVERY FEE OF THIRTEEN CENTS AS THE AMOUNT IS ROUNDED TO THE NEAREST CENT. A DELIVERY TOTALING ONE HUNDRED DOLLARS BEFORE TAX CAN HAVE A MAXIMUM TOTAL RETAIL DELIVERY FEE OF ONE DOLLAR AND TWENTY FIVE CENTS.

~~(I) Except as otherwise provided in subsection (6)(b)(II) of this section, for retail deliveries of tangible personal property purchased during state fiscal year 2023-24 or during any subsequent state fiscal year, each retailer who makes a retail delivery shall add to the price of the retail delivery, collect from the purchaser, and pay to the department of revenue at the time and in the manner prescribed by the department in accordance with subsection (6) of this section a retail delivery fee equal to the amount of the retail delivery fee for retail deliveries of tangible personal property purchased during the prior state fiscal year adjusted for inflation. The department of revenue shall annually calculate the inflation adjusted amount of the retail delivery fee to be imposed on retail deliveries of tangible personal property purchased during each state fiscal year and shall publish the amount no later than April 15 of the calendar year in which the state fiscal year begins.~~

~~(II) The department of revenue shall adjust the amount of the retail delivery fee for retail deliveries of tangible personal property purchased during a state fiscal year only if inflation is positive and cumulative inflation from the time of the last adjustment in the amount of the retail delivery fee, when applied to the sum of the current retail delivery fee and all current enterprise retail delivery fees and rounded to the nearest whole cent, will result in an increase of at least one whole cent in the total amount of the retail delivery fee and all enterprise retail delivery fees imposed on each retail delivery. The amount of cumulative inflation to be applied to the sum of the current retail delivery fee and all current enterprise retail delivery fees and rounded to the nearest whole cent is the lesser of actual cumulative inflation or five percent.~~

~~(c) A retail delivery that includes only tangible personal property, the sale of which is exempt from state sales tax under article 26 of title 39, is exempt from the retail delivery fee and from the enterprise retail delivery fees. A retail delivery made to a purchaser who is exempt from paying state sales tax under article 26 of title 39 is exempt from the retail delivery fee and from the enterprise retail delivery fees.~~

~~(d)~~

~~(I) Notwithstanding any other provision of law, a retail delivery by a qualified business made on or after July 1, 2022, is exempt from the retail delivery fee imposed by this subsection (3) and the enterprise retail delivery fees.~~

~~(II) There are no refunds under section 39-26-703 of any retail delivery fees for a retail delivery made on or after July 1, 2022, but before July 1, 2023, on the basis of the exemption set forth in subsection (3)(d)(I) of this section.~~

~~(III) As used in this subsection (3)(d), "qualified business" means a retailer that in the previous calendar year made retail sales of tangible personal property, commodities, or services in the state totaling five hundred thousand dollars or less. If the retailer had no retail sales in the state in the previous calendar year, then the retailer is deemed to be a "qualified business" for the current calendar year, until the first day of the month after the ninetieth day after the retailer has made retail sales of tangible personal property, commodities, or services in the state that total more than five hundred thousand dollars.~~

~~(4)~~

~~(a) For the purpose of minimizing compliance costs for retailers and administrative costs for the state, the department of revenue shall, when it collects the retail delivery fee imposed by subsection (3) of this section, also collect on behalf of the community access enterprise created in section 24-38.5-303 (1), the clean fleet enterprise created in section 25-7.5-103 (1)(a), the statewide bridge and tunnel enterprise created in section 43-4-805 (2)(a)(i), the clean transit enterprise created in section 43-1-1203 (1)(a), and the nonattainment area air pollution mitigation enterprise created in section 43-4-1303 (1)(a), the enterprise retail delivery fees.~~

~~(b) When collecting the retail delivery fee and, in accordance with subsection (4)(a) of this section, the enterprise retail delivery fees, the department of revenue shall retain an amount that does not exceed the total cost of collecting, administering, and enforcing the retail delivery fee and the enterprise retail delivery fees and shall transmit the amount retained to the state treasurer, who shall credit it to the retail delivery fees fund, which is hereby created in the state treasury. All money in the retail delivery fees fund is continuously appropriated to the department of revenue to defray the costs incurred by the department in collecting, enforcing, and administering the retail delivery fee and the enterprise retail delivery fees.~~

~~(5)~~

(a) The department of revenue shall transmit all net revenue collected from the retail delivery fee imposed by subsection (3) of this section to the state treasurer, who shall credit the net revenue as follows:

(I) Seventy-one and one-tenth percent shall be credited to the highway users tax fund created in section 43-4-201 and allocated from the highway users tax fund to the state, counties, and municipalities as required by section 43-4-205 (6.8); and

(II) Twenty-eight and nine-tenths percent shall be credited to the multimodal transportation and mitigation options fund created in section 43-4-1103 (1)(a);

(b) The department of revenue shall transmit all net revenue collected from enterprise retail delivery fees to the state treasurer who shall credit the net revenue as follows:

(I) All net community access retail delivery fee revenue shall be credited to the community access enterprise fund created in section 24-38.5-303 (5);

(II) All net clean fleet retail delivery fee revenue shall be credited to the clean fleet enterprise fund created in section 25-7.5-103 (5);

(III) All net bridge and tunnel retail delivery fee revenue shall be credited to the statewide bridge and tunnel enterprise special revenue fund created in section 43-4-805 (3)(a);

(IV) All net clean transit retail delivery fee revenue shall be credited to the clean transit enterprise fund created in section 43-4-1203 (5); and

(V) All net air pollution mitigation retail delivery fee revenue shall be credited to the nonattainment area air pollution mitigation enterprise fund created in section 43-4-1303 (5).

(6)

(a) Except as otherwise provided in this subsection (6), the collection, administration, and enforcement of the retail delivery fee imposed by subsection (3) of this section and the enterprise retail delivery fees shall be performed by the executive director of the department of revenue in the same manner as the collection, administration, and enforcement of state sales tax pursuant to article 26 of title 39.

(b)

(I) Except as otherwise provided in subsection (6)(b)(II) of this section, every retailer who makes a retail delivery shall add the retail delivery fee imposed by subsection (3) of this section and the enterprise retail delivery fees to the price or charge for the retail delivery showing the total of the fees as one item called "retail delivery fees" that is separate and distinct from the price and any other taxes or fees imposed on the retail delivery. If added, the fees constitute a part of the retail delivery price or charge, are a debt from the purchaser to the retailer until paid, and are recoverable at law in the same manner as other debts.

~~(H) A retailer may elect to pay the retail delivery fee imposed by subsection (3) of this section and the enterprise retail delivery fees for a retail delivery on behalf of a purchaser. If a retailer elects to pay these fees, then:~~

~~(A) The retailer shall not add the fees to the price or charge for the retail delivery showing the total of the fees as one item called "retail delivery fees" that is separate and distinct from the price and any other taxes or fees imposed on the retail delivery;~~

~~(B) The purchaser is neither liable nor responsible for the payment of the fees; and~~

~~(C) The purchaser is not entitled to a refund for fees that are paid for a retail delivery that is exempt under subsection (3)(c) or (3)(d) of this section. A retailer may claim a refund under section 39-26-703 for the exempt fees paid; except that section 39-26-703 (2.5)(b)(1)(B) shall not apply in this circumstance.~~

~~(c) Every retailer who makes a retail delivery is liable and responsible for the payment of an amount equivalent to the total amount of the retail delivery fee imposed by subsection (3) of this section and the enterprise retail delivery fees for each retail delivery made irrespective of the requirements of subsection (6)(b) of this section. The burden of proving that a retailer is exempt from collecting or electing to pay the fees on any retail delivery and paying the fees to the executive director of the department of revenue is on the retailer under such reasonable requirements of proof as the executive director may prescribe. The retailer is entitled, as collecting agent for the state, to apply and credit the amount of the retailer's collections, if any, against the amount to be paid pursuant to this subsection (6)(c).~~

~~(d)~~

~~(I) A retailer who collects the retail delivery fee imposed by subsection (3) of this section and the enterprise retail delivery fees shall remit the fees to the department of revenue at the same time and in the same manner as the retailer remits sales tax revenue collected to the department as required by article 26 of title 39 unless the department requires or authorizes the fees to be remitted at another time or in another manner.~~

~~(II) A retailer who elects to pay the retail delivery fee imposed by subsection (3) of this section and the enterprise retail delivery fees on behalf of a purchaser in accordance with subsection (6)(b)(II) of this section shall remit the fees to the department of revenue as if the fees had been collected from the purchaser on the date of the retail delivery, as specified in subsection (6)(d)(I) of this section.~~

~~(e) All money paid to a retailer as a retail delivery fee imposed by subsection (3) of this section, or as one or more of the enterprise retail delivery fees, shall be and remains public money, the property of the state of Colorado, in the hands of the retailer, and the retailer shall hold the money in trust for the sole use and benefit of the state of Colorado until paid to the executive director of the department of revenue, and, for failure to pay the money to the executive director, a retailer shall~~

be punished as provided by law. If any retailer collects fees in excess of the amount imposed by this section and sections 24-38.5-303 (7), 25-7.5-103 (8), 43-4-1203 (7), and 43-4-1303 (8), the retailer shall remit to the executive director of the department of revenue the full amount of the fees and also the full amount of the excess.

~~(f) The department of revenue shall waive any processing costs, as defined in section 39-21-119.5 (7)(d)(II), for electronic payment of the retail delivery fee imposed by subsection (3) of this section and the enterprise retail delivery fees if:~~

~~(I) The processing costs would exceed the amount of the retail delivery fees the retailer is remitting; and~~

~~(II) The electronic payment is by automated clearing house (ACH) debit.~~

~~(7) The department of revenue may promulgate rules to implement this section.~~

SECTION 6. In Colorado Revised Statutes, 43-4-805, **repeal** as follows:

43-4-805. Statewide bridge enterprise - creation - board - funds - powers and duties - legislative declaration - definitions.

(5) In addition to any other powers and duties specified in this section, the bridge enterprise board has the following powers and duties:

~~(g.7)~~

~~(I) In furtherance of its business purpose, beginning in state fiscal year 2022-23, the bridge enterprise shall impose, and the department of revenue shall collect on behalf of the bridge enterprise, a bridge and tunnel retail delivery fee on each retail delivery. Each retailer who makes a retail delivery shall either collect and remit or elect to pay the bridge and tunnel retail delivery fee in the manner prescribed by the department in accordance with section 43-4-218 (6). For the purpose of minimizing compliance costs for retailers and administrative costs for the state, the department of revenue shall collect and administer the bridge and tunnel retail delivery fee on behalf of the bridge enterprise in the same manner in which it collects and administers the retail delivery fee imposed by section 43-4-218 (3).~~

~~(II) For retail deliveries of tangible personal property purchased during state fiscal year 2022-23, the bridge enterprise shall impose the bridge and tunnel retail delivery fee in a maximum amount of two and seven-tenths cents.~~

~~(III)~~

~~(A) Except as otherwise provided in subsection (5)(g.7)(III)(B) of this section, for retail deliveries of tangible personal property purchased during state fiscal year 2023-24 or during~~

any subsequent state fiscal year, the bridge enterprise shall impose the bridge and tunnel retail delivery fee in a maximum amount that is the maximum amount for the prior state fiscal year adjusted for inflation. The bridge enterprise shall notify the department of revenue of the amount of the bridge and tunnel retail delivery fee to be collected for retail deliveries of tangible personal property purchased during each state fiscal year no later than March 15 of the calendar year in which the state fiscal year begins, and the department of revenue shall publish the amount no later than April 15 of the calendar year in which the state fiscal year begins.

(B) The bridge enterprise is authorized to adjust the amount of the bridge and tunnel retail delivery fee for retail deliveries of tangible personal property purchased during a state fiscal year only if the department of revenue adjusts the amount of the retail delivery fee imposed by section 43-4-218 (3) for retail deliveries of tangible personal property purchased during the state fiscal year.

(IV) As used in this subsection (5)(g.7):

(A) "Inflation" means the average annual percentage change in the United States department of labor, bureau of labor statistics, consumer price index for Denver-Aurora-Lakewood for all items and all urban consumers, or its applicable predecessor or successor index, for the five years ending on the last December 31 before a state fiscal year for which an inflation adjustment to be made to the bridge and tunnel retail delivery fee imposed pursuant to this subsection (5)(g.7) begins.

SECTION 7. In Colorado Revised Statutes, 43-4-1202, **repeal** as follows:

43-4-1202. Definitions. As used in this part 12, unless the context otherwise requires:

(11) "Inflation" means the average annual percentage change in the United States department of labor, bureau of labor statistics, consumer price index for Denver-Aurora-Lakewood for all items and all urban consumers, or its applicable predecessor or successor index, for the five years ending on the last December 31 before a state fiscal year for which an inflation adjustment to be made to the clean transit retail delivery fee imposed pursuant to section 43-4-1203 (7) begins.

SECTION 8. In Colorado Revised Statutes, 43-4-1203, **repeal** as follows:

43-4-1203. Clean transit enterprise - creation - board - powers and duties - rules - fees - fund.

(6) In addition to any other powers and duties specified in this section, the board has the following general powers and duties:

~~(g) To promulgate rules to set the amount of the clean transit retail delivery fee at or below the maximum amount authorized in this section and to govern the process by which the enterprise accepts applications for, awards, and oversees grants, loans, and rebates pursuant to subsection (8) of this section; and~~

~~(7)~~

~~(a) In furtherance of its business purpose, beginning in state fiscal year 2022-23, the enterprise shall impose, and the department of revenue shall collect on behalf of the enterprise, a clean transit retail delivery fee on each retail delivery. Each retailer who makes a retail delivery shall either collect and remit or elect to pay the clean transit retail delivery fee in the manner prescribed by the department in accordance with section 43-4-218 (6). For the purpose of minimizing compliance costs for retailers and administrative costs for the state, the department of revenue shall collect and administer the clean transit retail delivery fee on behalf of the enterprise in the same manner in which it collects and administers the retail delivery fee imposed by section 43-4-218 (3).~~

~~(b) For retail deliveries of tangible personal property purchased during state fiscal year 2022-23, the enterprise shall impose the clean transit retail delivery fee in a maximum amount of three cents.~~

~~(c)~~

~~(I) Except as otherwise provided in subsection (7)(c)(II) of this section, for retail deliveries of tangible personal property purchased during state fiscal year 2023-24 or during any subsequent state fiscal year, the enterprise shall impose the clean transit retail delivery fee in a maximum amount that is the maximum amount for the prior state fiscal year adjusted for inflation. The enterprise shall notify the department of revenue of the amount of the clean transit retail delivery fee to be collected for retail deliveries of tangible personal property purchased during each state fiscal year no later than March 15 of the calendar year in which the state fiscal year begins, and the department of revenue shall publish the amount no later than April 15 of the calendar year in which the state fiscal year begins.~~

~~(II) The enterprise is authorized to adjust the amount of the clean transit retail delivery fee for retail deliveries of tangible personal property purchased during a state fiscal year only if the department of revenue adjusts the amount of the retail delivery fee imposed by section 43-4-218 (3) for retail deliveries of tangible personal property purchased during the state fiscal year.~~

SECTION 9. In Colorado Revised Statutes, 43-4-1302, **repeal** as follows:

43-4-1302. Definitions. As used in this part 13, unless the context otherwise requires:

(15) "Inflation" means the average annual percentage change in the United States department of labor, bureau of labor statistics, consumer price index for Denver-Aurora-Lakewood for all items and all urban consumers, or its applicable predecessor or successor index, for the five years ending on the last

December 31 before a state fiscal year for which an inflation adjustment to be made to the air pollution mitigation per ride fee imposed by section 43-4-1303 (7) ~~or the air pollution mitigation retail delivery fee imposed by section 43-4-1303 (8)~~ begins.

SECTION 10. In Colorado Revised Statutes, 43-4-1303, **repeal** as follows:

43-4-1303. Nonattainment area air pollution mitigation enterprise - creation - board - powers and duties - rules - fees - fund.

(6) In addition to any other powers and duties specified in this section, the board has the following general powers and duties:

(h) To promulgate rules for the sole purpose of setting the amounts of the air pollution mitigation per ride fee ~~and the air pollution mitigation retail delivery fee~~ at or below the maximum amounts authorized in this section; and

~~(8)~~

~~(a) In furtherance of its business purpose, beginning in state fiscal year 2022-23, the enterprise shall impose, and the department of revenue shall collect on behalf of the enterprise, an air pollution mitigation retail delivery fee on each retail delivery. Each retailer who makes a retail delivery shall either collect and remit or elect to pay the air pollution mitigation retail delivery fee in the manner prescribed by the department in accordance with section 43-4-218 (6). For the purpose of minimizing compliance costs for retailers and administrative costs for the state, the department of revenue shall collect and administer the air pollution mitigation retail delivery fee on behalf of the enterprise in the same manner in which it collects and administers the retail delivery fee imposed by section 43-4-218 (3).~~

~~(b) For retail deliveries of tangible personal property purchased during state fiscal year 2022-23, the enterprise shall impose the air pollution mitigation retail delivery fee in a maximum amount of seven-tenths of one cent.~~

~~(c)~~

~~(i) Except as otherwise provided in subsection (8)(c)(ii) of this section, for retail deliveries of tangible personal property purchased during state fiscal year 2023-24 or during any subsequent state fiscal year, the enterprise shall impose the air pollution mitigation retail delivery fee in a maximum amount that is the maximum amount for the prior state fiscal year adjusted for inflation. The enterprise shall notify the department of revenue of the amount of the air pollution mitigation retail delivery fee to be collected for retail deliveries of tangible personal property purchased during each state fiscal year no later than March 15 of the calendar year in~~

~~which the state fiscal year begins, and the department of revenue shall publish the amount no later than April 15 of the calendar year in which the state fiscal year begins.~~

~~(II) The enterprise is authorized to adjust the amount of the air pollution mitigation retail delivery fee for retail deliveries of tangible personal property purchased during a state fiscal year only if the department of revenue adjusts the amount of the retail delivery fee imposed by section 43-4-218 (3) for retail deliveries of tangible personal property purchased during the state fiscal year.~~

SECTION 11. Effective date - January 1st, 2027.

SECTION 12. Safety clause. The people hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, or safety.