

Madam Chairwoman, Members of the Committee,

My name is Michael Smith, Colorado State Director for the National Federation of Independent Business (NFIB).

I appreciate the opportunity to submit written testimony today on SB 18, Online Search Sales and Use Tax. Also, I particularly want to thank Chairwoman Kipp and Senator Bridges for your leadership as sponsors of this legislation.

NFIB represents small businesses in all industries and sectors across Colorado. On behalf of our nearly 7,500 members in the state, I am here in support of SB 18.

This legislation is a step toward modernizing the Department of Revenue's online system by making it easier to search for sales and use tax licenses and sales and use tax exemption certificates. The provisions in the bill will make the Department's tax system simpler and more effective which will benefit Colorado small businesses and consumers.

Thank you

Testimony to Support Bill SB25-018 Online Search of Sales & Use Tax

Good afternoon,

My name is Laura Williams and I am the local Sales & Use Tax Analyst for Martin Marietta in Colorado.

Martin Marietta is one of the largest building material suppliers in the country with 20 locations across Colorado. We supply materials to hundreds of resellers and contractors on various taxable and tax-exempt jobs.

All sales tax exemption documents are requested through the Dept of Revenue. This includes sales tax licenses and contractor's exemption certificates, non-profit organizations, and government agencies.

Here is a screenshot of the current search tool available online from the DoR.

COLORADO Revenue Online
Department of Revenue

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Select the Number of Licenses or Certificates to Verify

Verify a single license? No Yes
Select "No" to verify multiple licenses.

Verify a License or Certificate

Please enter the 8-digit Colorado Account Number (CAN) or 12-digit Location ID to be verified. Do not include hyphens or spaces.

If an account or location is closed, the CAN or Location ID entered is not valid, or the location is a non-physical location, the result will return as 'NOT FOUND'.

CAN or Location ID 89004056

License(s) or Certificate(s)

ID	Name	License Type	Address	Expiration
890040560391	MARTIN MARIETTA MATERIALS INC - CDOT	Contractor's Exempti	PROJECT NO. NH 0504-911 (23546B) RESURFACING, BRIDGE WORK	5/31/2027

As you can see, the only search option is by the Colorado Account Number of the business. The account number is not easy to find for people not working there, which lessens the usability of this tool. Searching by business name would be easier for anyone needing exemption or license information. There are other states that already have this feature. For example, Texas allows searches by Taxpayer ID, Location, and Legal Name.

We support SB25-018 that will allow searches by business name in the future.

Thank you for your time and attention.

Laura Williams, Sales & Use Tax Analyst, Member of the Coalition to Simplify Colorado Sales & Use Tax