

SB238_L.002

SENATE COMMITTEE OF REFERENCE AMENDMENT

Committee on Finance.SB17-238 be amended as follows:

1 Amend printed bill, page 2, strike lines 2 and 3 and substitute:

2 "SECTION 1. In Colorado Revised Statutes, 39-21-112, amend
3 (3.5)(d)(I)(B); repeal (3.5)(d)(II) and (3.5)(d)(III)(B); and add (3.5)(e)
4 as follows:".

5 Page 3, after line 6 insert:

6 "(e) (I) IN ORDER TO PROPERLY EDUCATE COLORADO TAXPAYERS
7 OF THEIR OBLIGATION TO PAY SALES TAX ON INTERNET PURCHASES, THE
8 DEPARTMENT SHALL CREATE A "KNOW WHAT YOU OWE" EDUCATIONAL
9 CAMPAIGN ON THEIR WEBSITE COMMENCING ON THE EFFECTIVE DATE OF
10 THIS SUBSECTION (3.5)(e) THROUGH JULY 2021. THE CAMPAIGN MUST
11 EXPLAIN THAT PURCHASING ITEMS FROM AN OUT-OF-STATE RETAILER
12 SUCH AS THOSE PURCHASED OVER THE INTERNET OR BY CATALOG MAY
13 REQUIRE TAXES TO BE PAID TO THE STATE AND CERTAIN SPECIAL DISTRICTS
14 ON THE PURCHASE PRICE. THE CAMPAIGN MUST ALSO DISPLAY THE
15 "SPECIAL DISTRICT RATES AND BOUNDARIES TABLE". THE CAMPAIGN
16 MUST BE WRITTEN AT AN 8TH GRADE READING LEVEL SO ALL TAXPAYERS
17 CAN UNDERSTAND HOW TO CALCULATE THE TAXES THEY OWE ON THEIR
18 OUT-OF-STATE RETAIL PURCHASES FROM ONLINE AND BY CATALOG
19 RETAILERS THAT DO NOT COLLECT COLORADO SALES TAX.

20 (II) COMMENCING WITH THE 2018 COLORADO INCOME TAX FILING
21 GUIDE BOOKLET, AND EACH INCOME TAX FILING GUIDE BOOKLET
22 THEREAFTER, THE DEPARTMENT SHALL ADD A DEDICATED "KNOW WHAT
23 YOU OWE" SECTION TO EACH BOOKLET SENT TO ALL TAXPAYERS. THE
24 "KNOW WHAT YOU OWE" SECTION MUST EXPLAIN THAT PURCHASING
25 ITEMS FROM AN OUT-OF-STATE RETAILER OVER THE INTERNET OR BY
26 CATALOG MAY REQUIRE TAXES TO BE PAID TO THE STATE AND CERTAIN
27 SPECIAL DISTRICTS ON THE PURCHASE PRICE. THE SECTION MUST ALSO
28 INCLUDE THE "SPECIAL DISTRICT RATES AND BOUNDARIES TABLE". THE
29 SECTION MUST BE WRITTEN AT AN 8TH GRADE READING LEVEL SO ALL
30 TAXPAYERS CAN UNDERSTAND HOW TO CALCULATE THE TAXES THEY OWE
31 ON THEIR OUT-OF-STATE RETAIL PURCHASES FROM ONLINE AND BY
32 CATALOG RETAILERS THAT DO NOT COLLECT COLORADO SALES TAX."

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