

HOUSE COMMITTEE OF REFERENCE AMENDMENT

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

1 Amend reengrossed bill, page 3, strike lines 9 through 27 and insert:

2 "(e) (I) IN ORDER TO PROPERLY EDUCATE COLORADO TAXPAYERS
3 OF THEIR OBLIGATION TO PAY SALES TAX ON INTERNET PURCHASES, THE
4 DEPARTMENT SHALL COMMENCE A FOUR-YEAR PROJECT ON THE EFFECTIVE
5 DATE OF THIS SUBSECTION (3.5)(e) THROUGH JULY 1, 2021, TO CREATE A
6 "KNOW WHAT YOU OWE" EDUCATIONAL CAMPAIGN. THE CAMPAIGN
7 MUST INCLUDE CHANGES TO THE DEPARTMENT'S WEBSITE, TAX FORMS,
8 AND TAX FILING BOOKLET. CHANGES MUST BE IMPLEMENTED OVER THE
9 FOUR-YEAR PERIOD SO THAT BY JULY 15, 2021, ALL TAXPAYERS CAN
10 CLEARLY UNDERSTAND HOW TO CALCULATE THE TAXES THEY OWE ON
11 THEIR OUT-OF-STATE RETAIL PURCHASES FROM ONLINE AND CATALOG
12 RETAILERS THAT DO NOT COLLECT COLORADO SALES TAX. ALL CHANGES
13 MUST BE WRITTEN AT AN EIGHTH GRADE READING LEVEL AND MUST:

14 (A) EXPLAIN THAT PURCHASING ITEMS FROM AN OUT-OF-STATE
15 RETAILER SUCH AS THOSE PURCHASED OVER THE INTERNET OR BY
16 CATALOG MAY REQUIRE TAXES TO BE PAID TO THE STATE AND CERTAIN
17 SPECIAL DISTRICTS ON THE PURCHASE PRICE;

18 (B) PROVIDE A LIST OF AVAILABLE EXEMPTIONS;

19 (C) SET FORTH THE TAX RATES AND THE RECIPIENTS OF THE TAX
20 OWED; AND

21 (D) DISPLAY THE "SPECIAL DISTRICT RATES AND BOUNDARIES
22 TABLE".

23 (II) THIS SUBSECTION (3.5)(e) IS REPEALED, EFFECTIVE SEPTEMBER
24 1, 2021. PRIOR TO THE REPEAL, THE DEPARTMENT OF REGULATORY
25 AGENCIES SHALL REVIEW THE "KNOW WHAT YOU OWE" EDUCATIONAL
26 CAMPAIGN TO DETERMINE WHETHER THE CAMPAIGN WAS SUCCESSFUL IN
27 CLEARLY EXPLAINING TO COLORADO TAXPAYERS HOW TO CALCULATE THE
28 TAXES THEY OWE.

29 **SECTION 2.** In Colorado Revised Statutes, 24-34-104, add
30 (21)(a)(X) as follows:

31 **24-34-104. General assembly review of regulatory agencies**
32 **and functions for repeal, continuation, or reestablishment - legislative**
33 **declaration - repeal.** (21) (a) The following agencies, functions, or both,
34 will repeal on September 1, 2021:

35 (X) THE "KNOW WHAT YOU OWE" EDUCATIONAL CAMPAIGN SET
36 FORTH IN SECTION 39-21-112 (3.5)(e)."

37 Renumber succeeding sections accordingly.

38 Page 4, strike lines 1 through 8.



** ** ** ** **