

Testimony to Support Bill SB24-023 Hold Harmless for Error in GIS Database Data

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. When we deliver materials, we use a latitude/longitude map pin to identify the jurisdictions that apply to the job locations. In Colorado, that includes using the State provided GIS address look up tool.

Any look-up tool is only as good as the information included in the database. Any changes to jurisdictional boundaries must be uploaded on a regular basis to keep the database accurate.

Projects in Colorado do not follow jurisdictional boundaries and can lead to the incorrect collection of sales tax. For example, the Green Valley Ranch development covers areas in both Denver and Aurora. And the new Visitor's Center at the air force academy is inside Colorado Springs city limits due to a recent annexation. Without an accurate mapping tool, the wrong jurisdiction may receive sales tax in error.

We use GIS mapping tools to guide our sales tax collection and remittance on our tax returns. If the tool is inaccurate, we should not be liable for any additional fees for using the tool provided by the State. The State hold harmless provision needs to cover home rule cities as well.

Bill SB24-023 as introduced levels the field for businesses using the State provided GIS address lookup tool. If the jurisdictional information provided is not correct, all jurisdictions in the State should follow the Hold Harmless clause. We support this bill and ask that it moves forward during this session.

Thank you for your time and attention.

Laura Williams, Sales & Use Tax Analyst

Martin Marietta Materials

Member of the Coalition to Simplify Colorado Sales & Use Tax