

SENATE COMMITTEE OF REFERENCE REPORT

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Chairman of Committee

February 4, 2010  
Date

Committee on Finance.

After consideration on the merits, the Committee recommends the following:

HB10-1190 be amended as follows, and as so amended, be referred to the Committee on Appropriations with favorable recommendation:

1 Amend reengrossed bill, page 4, after line 10 insert:

2 "SECTION 5. Part 1 of article 26 of title 39, Colorado Revised  
3 Statutes, is amended BY THE ADDITION OF A NEW SECTION to  
4 read:

5 **39-26-127. Legislation modifying the state sales tax base - no**  
6 **impact on local government sales tax bases - no expansion of local**  
7 **authority to levy sales tax.** (1) NOTWITHSTANDING THE PROVISIONS OF  
8 SECTION 29-2-105 (1) (d), C.R.S., ANY PROVISION OF TITLE 32, C.R.S., OR  
9 ANY OTHER PROVISION OF LAW, THE LEVYING OF SALES TAX ON,  
10 EXEMPTION FROM SALES TAX FOR, OR LOCAL OPTION TO LEVY SALES TAX  
11 ON OR PROVIDE AN EXEMPTION FROM SALES TAX FOR ANY TANGIBLE  
12 PERSONAL PROPERTY OR SERVICES UNDER THE SALES TAX ORDINANCE OR  
13 RESOLUTION OF ANY COUNTY, MUNICIPALITY, SPECIAL DISTRICT,  
14 AUTHORITY, OR OTHER LOCAL GOVERNMENT OR POLITICAL SUBDIVISION  
15 OF THE STATE SHALL NOT BE AFFECTED IN ANY WAY BY THE ELIMINATION,  
16 SUSPENSION, OR MODIFICATION OF ANY SALES TAX EXEMPTION OR ANY  
17 OTHER LEGISLATIVE MODIFICATION OF THE STATE SALES TAX BASE  
18 RESULTING FROM THE ENACTMENT OF ANY OF THE FOLLOWING BILLS:

19 (a) HOUSE BILL 10-1190, ENACTED IN 2010.

20 (2) THIS SECTION DOES NOT CREATE OR EXPAND, AND SHALL NOT

1 BE CONSTRUED TO CREATE OR EXPAND, ANY AUTHORITY OF ANY COUNTY,  
2 MUNICIPALITY, SPECIAL DISTRICT, AUTHORITY, OR OTHER LOCAL  
3 GOVERNMENT OR POLITICAL SUBDIVISION OF THE STATE TO LEVY SALES  
4 TAX.

5           **SECTION 6.** Part 2 of article 26 of title 39, Colorado Revised  
6 Statutes, is amended BY THE ADDITION OF A NEW SECTION to  
7 read:

8           **39-26-212. Legislation modifying the state use tax base - no**  
9 **impact on local government use tax bases - no expansion of local**  
10 **authority to levy use tax.** (1) NOTWITHSTANDING THE PROVISIONS OF  
11 SECTION 29-2-105 (1) (d), C.R.S., ANY PROVISION OF TITLE 32, C.R.S., OR  
12 ANY OTHER PROVISION OF LAW, THE LEVYING OF USE TAX ON, EXEMPTION  
13 FROM USE TAX FOR, OR LOCAL OPTION TO LEVY USE TAX ON OR PROVIDE  
14 AN EXEMPTION FROM USE TAX FOR ANY TANGIBLE PERSONAL PROPERTY OR  
15 SERVICES UNDER THE USE TAX ORDINANCE OR RESOLUTION OF ANY  
16 COUNTY, MUNICIPALITY, SPECIAL DISTRICT, AUTHORITY, OR OTHER LOCAL  
17 GOVERNMENT OR POLITICAL SUBDIVISION OF THE STATE SHALL NOT BE  
18 AFFECTED IN ANY WAY BY THE ELIMINATION, SUSPENSION, OR  
19 MODIFICATION OF ANY USE TAX EXEMPTION OR ANY OTHER LEGISLATIVE  
20 MODIFICATION OF THE STATE USE TAX BASE RESULTING FROM THE  
21 ENACTMENT OF ANY OF THE FOLLOWING BILLS:

22           (a) HOUSE BILL 10-1190, ENACTED IN 2010.

23           (2) THIS SECTION DOES NOT CREATE OR EXPAND, AND SHALL NOT  
24 BE CONSTRUED TO CREATE OR EXPAND, ANY AUTHORITY OF ANY COUNTY,  
25 MUNICIPALITY, SPECIAL DISTRICT, AUTHORITY, OR OTHER LOCAL  
26 GOVERNMENT OR POLITICAL SUBDIVISION OF THE STATE TO LEVY USE  
27 TAX."

28 Renumber succeeding sections accordingly.

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