

HB1167\_L.007

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Agriculture, Livestock, & Natural Resources.

HB12-1167 be amended as follows:

1 Amend printed bill, page 12, strike line 21 and substitute "(7) (a) (I), (11),  
2 and (27); and **add** (7) (c) as follows:".

3 Page 13, strike lines 1 through 8.

4 Page 13, line 10, strike "OR"

5 Page 13, line 11, strike "ELECTRICITY".

6 Page 13, strike lines 13 and 14.

7 Page 13, line 19, strike "GAS, NATURAL GAS, OR"

8 Page 13, strike line 20 and substitute "GAS OR NATURAL GAS.".

9 Page 13, strike lines 23 through 27.

10 Strike pages 14 through 16.

11 Page 17, strike lines 1 through 10 and substitute:

12 "SECTION 15. In Colorado Revised Statutes, 39-27-102, **amend**  
13 (2) (a) as follows:

14 **39-27-102. Tax imposed on gasoline and special fuel - deposits**  
15 **- penalties.** (2) (a) EXCEPT AS SET FORTH IN SECTION 39-27-107 (2), every  
16 person who uses any gasoline or special fuel for propelling a motor  
17 vehicle on the public highways of this state or who is licensed to import  
18 any gasoline or special fuel into this state for use or sale in this state, upon  
19 which gasoline or special fuel a licensed distributor has not paid or is not  
20 liable to pay the tax imposed in this section, is deemed to be a distributor  
21 and is liable for and shall pay an excise tax at a rate established by  
22 paragraph (a) of subsection (1) of this section on all such gasoline or  
23 special fuel so used, or imported for use or sale, in this state. Such person  
24 shall pay such tax to the department of revenue, pursuant to section  
25 39-27-105.3, on or before the twenty-sixth day of the calendar month  
26 following the month in which such gasoline or special fuel was used or  
27 imported and shall, at the time of payment, render to the department, on  
28 forms provided by it, an itemized statement, signed under the penalties of



1 perjury in the second degree, as defined in section 18-8-503, C.R.S., of  
2 all such gasoline or special fuel so used or imported during such  
3 preceding calendar month. When such gasoline or special fuel is  
4 delivered from a terminal in a carload lot, the quantity thereof and the  
5 amount of tax thereon shall be computed in the same manner as in the  
6 case of a distributor.

7 **SECTION 16.** In Colorado Revised Statutes, 39-27-102.5, add  
8 (9) and (10) as follows:

9 **39-27-102.5. Exemptions on tax imposed - ex-tax purchases -**  
10 **repeal.** (9) NOTWITHSTANDING ANY PROVISION OF THIS ARTICLE TO THE  
11 CONTRARY, BEGINNING JANUARY 1, 2013, FIFTY-ONE AND TWO-TENTHS  
12 PERCENT OF ALL LIQUEFIED PETROLEUM GAS AND NATURAL GAS THAT IS  
13 SPECIAL FUEL IS EXEMPT FROM THE TAX IMPOSED PURSUANT TO THIS PART  
14 1. THIS EXEMPTION SHALL NOT BE CLAIMED ON OR AFTER EITHER JANUARY  
15 1, 2015, OR THE FIRST DATE ON WHICH THE TAX LEVIED PURSUANT TO THIS  
16 PART 1 IS IMPOSED ON ELECTRICITY USED TO PROPEL A MOTOR VEHICLE ON  
17 THE HIGHWAYS OF THIS STATE, WHICHEVER DATE OCCURS LATER.

18 (10) THIS SUBSECTION (10) AND SUBSECTIONS (5), (6), AND (8) OF  
19 THIS SECTION ARE REPEALED, EFFECTIVE JANUARY 1, 2013.

20 **SECTION 17.** In Colorado Revised Statutes, 39-27-105, repeal  
21 (11) as follows:

22 **39-27-105. Collection of tax on gasoline and special fuel.**  
23 (11) ~~Distributors who sell natural gas exclusively to distributors, vendors,~~  
24 ~~or other retailers of special fuels shall be exempt from the reporting and~~  
25 ~~tax collection and remittance requirements of this section. This subsection~~  
26 ~~(11) shall not apply to any distributor who sells natural gas to a user."~~

27 Renumber succeeding sections accordingly.

28 Page 17, line 13, strike "**report.**" and substitute "**report - rules.**".

29 Page 18, line 3, strike "GAS, NATURAL GAS,".

30 Page 18, line 4, strike "OR ELECTRICITY" and substitute "GAS OR NATURAL  
31 GAS".

32 Page 18, strike lines 8 through 20 and substitute:

33 "(b) ON OR BEFORE SEPTEMBER 1, 2012, THE FOLLOWING RULES  
34 ARE REQUIRED TO BE PROPOSED RELATED TO THE TAX COLLECTED  
35 PURSUANT TO PARAGRAPH (a) OF THIS SUBSECTION (2):



1 (I) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE  
2 SHALL PROPOSE REASONABLE RULES CONCERNING THE COLLECTION OF THE  
3 TAX, INCLUDING BUT NOT LIMITED TO REPORTING PROCEDURES,  
4 REPORTING FORMS, AND DEADLINES FOR FILING; AND

5 (II) THE DIRECTOR OF THE DIVISION OF OIL AND PUBLIC SAFETY  
6 SHALL PROPOSE REASONABLE RULES RELATED TO THE ACCURATE  
7 MEASUREMENT OF LIQUEFIED PETROLEUM GAS AND NATURAL GAS.

8 (c) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE  
9 AND THE DIRECTOR OF THE DIVISION OF OIL AND PUBLIC SAFETY SHALL  
10 REPORT TO THE TRANSPORTATION LEGISLATION REVIEW COMMITTEE  
11 CREATED IN SECTION 43-2-145 (1), C.R.S., REGARDING THEIR RESPECTIVE  
12 PROPOSED RULES PURSUANT TO PARAGRAPH (b) OF THIS SUBSECTION (2)  
13 PRIOR TO SUCH TIME THAT THE RULES ARE PROMULGATED.

14 (d) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE  
15 AND THE DIRECTOR OF THE DIVISION OF OIL AND PUBLIC SAFETY SHALL  
16 PROMULGATE THE INITIAL RULES DESCRIBED IN THIS SUBSECTION (2) NO  
17 LATER THAN JANUARY 1, 2013. SUCH RULES MAY BE UPDATED OR  
18 MODIFIED THEREAFTER."

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