

HB1130_L.001

HOUSE COMMITTEE OF REFERENCE REPORT

Chairman of Committee

Date

Committee on Local Government.

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

HB09-1130 be amended as follows:

1 Amend printed bill, strike everything below the enacting clause and
2 substitute the following:

3 "SECTION 1. 29-2-106 (1), Colorado Revised Statutes, is
4 amended to read:

5 **29-2-106. Collection - administration - enforcement.** (1) The
6 collection, administration, and enforcement of any countywide or any city
7 or town sales tax adopted pursuant to this article shall be performed by
8 the executive director of the department of revenue in the same manner
9 as the collection, administration, and enforcement of the Colorado state
10 sales tax. Unless otherwise provided in this article, the provisions of
11 article 26 of title 39, C.R.S., shall govern the collection, administration,
12 and enforcement of sales taxes authorized under this article. IN
13 COLLECTING, ADMINISTERING, AND ENFORCING A SALES TAX AUTHORIZED
14 UNDER THIS ARTICLE, THE STATE SALES TAX AUTHORIZED UNDER PART 1
15 OF ARTICLE 26 OF TITLE 39, C.R.S., OR ANY OTHER SALES TAX IMPOSED
16 WITHIN THE BOUNDARIES OF A COUNTY, THE EXECUTIVE DIRECTOR OF THE
17 DEPARTMENT OF REVENUE MAY ENTER INTO AN INTERGOVERNMENTAL
18 AGREEMENT WITH A COUNTY PURSUANT TO THE PROVISIONS OF SECTION
19 39-26-1212.5, C.R.S., TO ENHANCE SYSTEMIC EFFICIENCIES IN THE
20 COLLECTION OF SUCH TAXES.

21 **SECTION 2.** Part 1 of article 26 of title 39, Colorado Revised
22 Statutes, is amended BY THE ADDITION OF A NEW SECTION to
23 read:



1 **39-26-122.5. Collection of sales tax - enhanced efficiencies -**
2 **intergovernmental agreements with local governments - legislative**
3 **declaration. (1) THE GENERAL ASSEMBLY HEREBY FINDS AND DECLARES**
4 **THAT:**

5 (a) IT IS IN THE BEST INTEREST OF THE STATE, LOCAL
6 GOVERNMENTS, AND TAXPAYERS TO HAVE SALES TAX COLLECTED IN THE
7 MOST EFFICIENT AND EFFECTIVE MANNER FEASIBLE;

8 (b) SALES TAXES CAN BE ADMINISTERED AND COLLECTED MOST
9 EFFICIENTLY WHEN THE GOVERNMENTAL ENTITIES THAT COLLECT THE
10 TAXES COOPERATE AND SHARE RESPONSIBILITIES TO COLLECT AND
11 DISTRIBUTE REVENUES FROM THE TAXES;

12 (c) THE ADMINISTRATIVE BURDEN ON TAXPAYERS IS LESSENE
13 WHEN GOVERNMENTAL ENTITIES COOPERATE AND AGREE ON THE
14 PROCESSES USED TO ADMINISTER AND COLLECT SALES TAXES;

15 (d) BROAD AUTHORITY AND PRECEDENT EXIST FOR
16 GOVERNMENTAL ENTITIES TO OPERATE MORE EFFICIENTLY AND
17 EFFECTIVELY BY CONTRACTING WITH EACH OTHER TO COOPERATE IN
18 CARRYING OUT THEIR RESPECTIVE RESPONSIBILITIES;

19 (e) THE PURPOSE OF THIS SECTION IS TO ENCOURAGE THE STATE TO
20 WORK COOPERATIVELY WITH COUNTIES AND OTHER LOCAL GOVERNMENTS
21 IN THE ADMINISTRATION AND COLLECTION OF SALES TAXES IN THE STATE
22 TO ENHANCE EFFICIENCIES AND PROCEDURES FOR THE BENEFIT OF BOTH
23 THE DEPARTMENT OF REVENUE AND LOCAL GOVERNMENTS.

24 (2) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE
25 MAY ENTER INTO AN INTERGOVERNMENTAL AGREEMENT WITH ANY
26 COUNTY FOR THE PURPOSE OF ENHANCING THE SYSTEMIC EFFICIENCIES
27 AND PROCEDURES USED IN THE COLLECTION OF STATE AND LOCAL SALES
28 TAXES. SUCH AGREEMENT SHALL BE ENTERED INTO ON BEHALF OF AND
29 FOR THE BENEFIT OF BOTH THE COUNTY AND THE DEPARTMENT. IN
30 ADDITION, A MUNICIPALITY MAY BE INCLUDED AS A PARTY TO THE
31 AGREEMENT TO FURTHER THE SAME EFFICIENCIES AND PROCEDURES TO BE
32 ENHANCED BY THE AGREEMENT BETWEEN THE EXECUTIVE DIRECTOR AND
33 A COUNTY. THE AGREEMENT MAY ALLOW THE PARTIES TO SHARE IN
34 PROVIDING ANY FUNCTION OR SERVICE LAWFULLY AUTHORIZED TO EACH

1 OF THE PARTIES, INCLUDING THE SHARING OF COSTS, INFORMATION, OR
2 DUTIES RELATED TO THE COLLECTION OF SALES TAXES WITHIN THE
3 BOUNDARIES OF THE COUNTY.

4 (3) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE
5 SHALL ANNUALLY PROVIDE INFORMATION TO THE FINANCE COMMITTEES
6 OF THE HOUSE OF REPRESENTATIVES AND THE SENATE, OR ANY SUCCESSOR
7 COMMITTEES, ON ANY AGREEMENTS ENTERED INTO IN ACCORDANCE WITH
8 THE PROVISIONS OF THIS SECTION AND ANY ENHANCED EFFECTIVENESS OR
9 PROCEDURES THAT HAVE BEEN ACHIEVED AS RESULT OF THE AGREEMENTS.
10 SUCH INFORMATION SHALL BE INCORPORATED INTO AN EXISTING REPORT
11 PROVIDED ON ANNUAL BASIS BY THE EXECUTIVE DIRECTOR TO THE
12 COMMITTEES.

13 **SECTION 3. Act subject to petition - effective date.** This act
14 shall take effect at 12:01 a.m. on the day following the expiration of the
15 ninety-day period after final adjournment of the general assembly that is
16 allowed for submitting a referendum petition pursuant to article V,
17 section 1 (3) of the state constitution, (August 4, 2009, if adjournment
18 sine die is on May 6, 2009); except that, if a referendum petition is filed
19 against this act or an item, section, or part of this act within such period,
20 then the act, item, section, or part, if approved by the people, shall take
21 effect on the date of the official declaration of the vote thereon by
22 proclamation of the governor."

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