

HOUSE COMMITTEE OF REFERENCE REPORT

Chairman of Committee

April 25, 2013
Date

Committee on Appropriations.

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

HB13-1295 be amended as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation:

1 Amend the Finance Committee Report, dated April 24, 2013, page 2,
2 strike lines 16 and 17 and substitute:

3 ""(II) EXCEPT AS PROVIDED IN SECTION 39-26-105.3 (8) (b) (III):
4 (A) EXCEPT AS PROVIDED IN SUB-SUBPARAGRAPH (B), THE
5 AMOUNT RETAINED BY A RETAILER TO COVER THE".

6 Page 2 of the Committee Report, after line 19 insert:

7 "Page 10, after line 26 insert:

8 "(B) FOR A TWELVE-MONTH PERIOD COMMENCING UPON THE FIRST
9 DAY OF THE THIRD MONTH FOLLOWING THE EFFECTIVE DATE OF ANY ACT
10 OF CONGRESS AUTHORIZING STATES TO REQUIRE CERTAIN RETAILERS TO
11 PAY, COLLECT, OR REMIT STATE OR LOCAL SALES TAX, THE PERCENTAGE
12 OF ALL SALES TAX REPORTED AS SPECIFIED IN SUB-SUBPARAGRAPH (A) OF
13 THIS SUBPARAGRAPH (II) SHALL BE REDUCED BY ONE HUNDRED FIVE
14 ONE-THOUSANDTHS PERCENTAGE POINTS."

15 Page 13, after line 7 insert:

16 "**SECTION 6.** In Colorado Revised Statutes, 39-26-105, **amend**
17 (1) (g) (I) as follows:
18 **39-26-105. Vendor liable for tax - repeal.**

1 (1) (g) (I) (A) EXCEPT AS PROVIDED IN SUB-SUBPARAGRAPH (B) OF THIS
2 SUBPARAGRAPH (I), notwithstanding any other provision of this section,
3 the amount retained by a vendor to cover the vendor's expense in
4 collecting and remitting tax pursuant to this section shall not exceed an
5 amount equal to two and twenty-two one-hundredths percent of all sales
6 tax reported on any return made on or after July 1, 2011, but prior to July
7 1, 2014.

8 (B) FOR A TWELVE-MONTH PERIOD COMMENCING UPON THE FIRST
9 DAY OF THE THIRD MONTH FOLLOWING THE EFFECTIVE DATE OF ANY ACT
10 OF CONGRESS AUTHORIZING STATES TO REQUIRE CERTAIN RETAILERS TO
11 PAY, COLLECT, OR REMIT STATE OR LOCAL SALES TAX, THE PERCENTAGE
12 OF ALL SALES TAX REPORTED AS SPECIFIED IN SUB-SUBPARAGRAPH (A) OF
13 THIS SUBPARAGRAPH (I) SHALL BE REDUCED BY ONE HUNDRED FIVE
14 ONE-THOUSANDTHS PERCENTAGE POINTS."

15 Renumber succeeding sections accordingly."

16 Page 5 of the Committee Report, after line 25 insert:

17 "page 20, after line 23 insert:

18 **"SECTION 14. Appropriation.** (1) In addition to any other
19 appropriation, there is hereby appropriated, out of any moneys in the
20 general fund, not otherwise appropriated, to the department of revenue,
21 for the fiscal year beginning July 1, 2013, the sum of \$2,502,786, or so
22 much thereof as may be necessary, to be allocated for the implementation
23 of this act as follows:

24 (a) \$362,786 for allocation to the information technology division
25 for the purchase of computer center services; and

26 (b) \$2,140,000 for allocation to the taxation business group,
27 administration, for CITA annual maintenance and support.

28 (2) In addition to any other appropriation, there is hereby
29 appropriated to the governor - lieutenant governor - state planning and
30 budgeting, for the fiscal year beginning July 1, 2013, the sum of
31 \$362,786, or so much thereof as may be necessary, for allocation to the
32 office of information technology, for the provision of computer center
33 services for the department of revenue related to the implementation of
34 this act. Said sum is from reappropriated funds received from the
35 department of revenue out of the appropriation made in paragraph (a) of
36 subsection (1) of this section."

1 Renumber succeeding sections accordingly."

2 Page 5 of the Committee Report, strike line 28 and substitute "in this
3 section, section 6 of this act takes effect upon passage and the remainder
4 of this act takes effect July 1, 2014."

5 Page 5 of the Committee Report, line 29, strike "Section 6" and substitute
6 "Section 7".

7 Page 6 of the Committee Report, line 3, strike "Section 9" and substitute
8 "Section 10".

9 Page 6 of the Committee Report, strike line 9 and substitute "an act by
10 congress.

11 (4) Section 14 of this act takes effect on a date between July 1,
12 2013, but before July 1, 2014, only if congress enacts an act that
13 authorizes states to require certain retailers to pay, collect, or remit state
14 or local sales taxes during that period. The department of revenue shall
15 send the revisor of statutes written notice that this requirement has been
16 met within thirty days of enactment of such an act by congress."."

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