

HOUSE COMMITTEE OF REFERENCE REPORT

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Chairman of Committee

April 29, 2014  
Date

Committee on Business, Labor, Economic, & Workforce Development.

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

HB14-1389 be amended as follows, and as so amended, be referred to the Committee on Finance with favorable recommendation:

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

3 "SECTION 1. In Colorado Revised Statutes, **add** 39-26-727 as  
4 follows:

5 **39-26-727. Qualified data centers - legislative declaration -**  
6 **definitions.** (1) (a) THE GENERAL ASSEMBLY HEREBY FINDS AND  
7 DECLARES THAT:

8 (I) COLORADO'S ADVANCED TECHNOLOGY INDUSTRY DIRECTLY  
9 PROVIDES AND CONTRIBUTES BILLIONS OF DOLLARS TO THE STATE'S  
10 ECONOMY;

11 (II) AS A COMPONENT OF THAT INDUSTRY, DATA CENTERS ARE AN  
12 IMPORTANT ASSET AND CREATE A SIGNIFICANT AMOUNT OF ECONOMIC  
13 BENEFIT TO THE STATE, INCLUDING HIGH-END INFORMATION TECHNOLOGY,  
14 CONSULTING, AND CONSTRUCTION EMPLOYMENT;

15 (III) THESE ASSETS, ONCE BUILT, ARE A KEY COMPONENT OF A  
16 COMPANY'S OVERALL OPERATING ENVIRONMENT AND CAN CREATE A  
17 LONG-TERM INVESTMENT IN A COMMUNITY;

18 (IV) STUDIES INDICATE THAT THE STATE WOULD BENEFIT  
19 SIGNIFICANTLY FROM STATE-IMPLEMENTED INCENTIVES DESIGNED TO  
20 STIMULATE PRIVATE-SECTOR INDUSTRY GROWTH;

21 (V) DATA CENTERS CAN BE A SIGNIFICANT SOURCE OF NEW  
22 REVENUE, EVEN MORE SO THAN TYPICAL ECONOMIC GROWTH SUCH AS  
23 MANUFACTURING, HEADQUARTERS, AND DISTRIBUTION CENTERS; AND

24 (VI) SINCE 2005, APPROXIMATELY SEVENTEEN STATES HAVE

1 PASSED LEGISLATION TO PROVIDE CUSTOMIZED INCENTIVES FOR DATA  
2 CENTERS, AND THOSE STATES ARE ACTIVELY RECRUITING DATA CENTER  
3 INVESTMENTS.

4 (b) THE GENERAL ASSEMBLY FURTHER FINDS AND DECLARES THAT  
5 ENACTING A TAX INCENTIVE TO ENCOURAGE THE EXPANSION OF CURRENT  
6 DATA CENTER BUSINESSES, ENCOURAGE NEW DATA CENTER BUSINESSES TO  
7 LOCATE TO THE STATE, AND INVIGORATE THE STATE'S CURRENT  
8 ADVANCED TECHNOLOGY INDUSTRY'S BUSINESS ACTIVITIES IS SOUND  
9 PUBLIC POLICY.

10 (2) AS USED IN THIS SECTION:

11 (a) "FACILITY" MEANS A FACILITY AND THE RELATED PREMISES  
12 THAT IS PRIMARILY USED TO HOUSE INFORMATION TECHNOLOGY  
13 EQUIPMENT IN A DATA CENTER AND THAT HAS ALL OF THE FOLLOWING  
14 CHARACTERISTICS:

15 (I) SOPHISTICATED FIRE SUPPRESSION AND PREVENTION SYSTEMS  
16 AND ENHANCED SYSTEMS TO CONTROL THE CLIMATE WITHIN THE  
17 FACILITY; AND

18 (II) ENHANCED SECURITY MEASURES. A FACILITY IS CONSIDERED  
19 TO HAVE ENHANCED SECURITY IF IT HAS RESTRICTED ACCESS TO SELECTED  
20 PERSONNEL, PERMANENT SECURITY GUARDS, VIDEO CAMERA  
21 SURVEILLANCE, AN ELECTRONIC SYSTEM REQUIRING PASS CODES,  
22 KEYCARDS, OR BIOMETRIC SCANS, SUCH AS HAND SCANS OR RETINAL OR  
23 FINGERPRINT RECOGNITION, OR SIMILAR ENHANCED SECURITY FEATURES.

24 (b) (I) "INFORMATION TECHNOLOGY EQUIPMENT" MEANS  
25 EQUIPMENT NECESSARY FOR THE MAINTENANCE AND OPERATION OF A  
26 QUALIFIED DATA CENTER OR QUALIFIED REFURBISHED DATA CENTER,  
27 INCLUDING:

28 (A) COMPUTERS AND EQUIPMENT SUPPORTING COMPUTING,  
29 NETWORKING, OR DATA STORAGE, INCLUDING SERVERS, TABLETS,  
30 SWITCHES, CROSS-CONNECTS, ROUTERS, AND THE APPLICATION SYSTEMS  
31 AND OPERATING SYSTEMS THAT ENABLE THE INFORMATION TECHNOLOGY  
32 EQUIPMENT;

33 (B) COOLING SYSTEMS, COOLING TOWERS, AND OTHER  
34 TEMPERATURE CONTROL INFRASTRUCTURE;

35 (C) POWER INFRASTRUCTURE FOR TRANSFORMATION,  
36 DISTRIBUTION, OR MANAGEMENT OF ELECTRICITY USED FOR THE  
37 MAINTENANCE AND OPERATION OF A QUALIFIED DATA CENTER OR  
38 QUALIFIED REFURBISHED DATA CENTER, INCLUDING BUT NOT LIMITED TO  
39 EXTERIOR DEDICATED BUSINESS-OWNED SUBSTATIONS, ON-SITE POWER  
40 GENERATION SYSTEMS, BACKUP POWER GENERATION SYSTEMS, BATTERY  
41 SYSTEMS, UNINTERRUPTIBLE POWER SUPPLIES, STRUCTURES ERECTED TO

1 PROTECT ALL INFORMATION TECHNOLOGY EQUIPMENT FROM ANY  
2 ENVIRONMENTAL CONDITIONS, AND OTHER RELATED INFRASTRUCTURE;  
3 AND

4 (D) RACKING SYSTEMS, CABLING, AND TRAYS, WHICH ARE  
5 NECESSARY FOR THE MAINTENANCE AND OPERATION OF THE QUALIFIED  
6 DATA CENTER OR QUALIFIED REFURBISHED DATA CENTER.

7 (II) "INFORMATION TECHNOLOGY EQUIPMENT" INCLUDES ANY  
8 EQUIPMENT THAT HAS THE CAPABILITY TO REPLACE THE FUNCTIONALITY  
9 OF ANY OF THE EQUIPMENT SPECIFIED IN SUBPARAGRAPH (I) OF THIS  
10 PARAGRAPH (b).

11 (c) "QUALIFIED DATA CENTER" MEANS A FACILITY THAT IS  
12 LOCATED IN THE STATE THAT SATISFIES THE FOLLOWING CRITERIA:

13 (I) THE FACILITY IS COMPRISED OF ONE OR MORE BUILDINGS THAT  
14 CONSIST IN THE AGGREGATE OF AT LEAST TWENTY-FIVE THOUSAND  
15 SQUARE FEET. IN DETERMINING WHETHER THE FACILITY HAS THE  
16 REQUIRED SQUARE FOOTAGE, THE SQUARE FOOTAGE OF OFFICE SPACE,  
17 MEETING SPACE, AND MECHANICAL AND OTHER SUPPORT FACILITIES SHALL  
18 BE INCLUDED IF THE SPACES ARE IN DIRECT SUPPORT OF THE OPERATION OF  
19 INFORMATION TECHNOLOGY EQUIPMENT LOCATED AT THE FACILITY.

20 (II) THE FACILITY IS LOCATED ON A SINGLE PARCEL OR ON  
21 CONTIGUOUS OR ADJACENT PARCELS;

22 (III) INVESTMENT IN THE FACILITY COMMENCED ON OR AFTER  
23 JUNE 30, 2010; AND

24 (IV) THE TOTAL COST OF CONSTRUCTION OF THE FACILITY AND  
25 INVESTMENT IN INFORMATION TECHNOLOGY EQUIPMENT FOR THE FACILITY  
26 IS AT LEAST THIRTY MILLION DOLLARS WITHIN A FIVE-YEAR PERIOD. THE  
27 TOTAL COST OF CONSTRUCTION AND INVESTMENT INCLUDES THE  
28 INVESTMENTS BY THE OWNER OF THE FACILITY AND ALL OTHER  
29 TAXPAYERS THAT OWN INFORMATION TECHNOLOGY EQUIPMENT LOCATED  
30 AT THE FACILITY.

31 (d) "QUALIFIED REFURBISHED DATA CENTER" MEANS A FACILITY  
32 THAT IS LOCATED IN THE STATE THAT SATISFIES THE FOLLOWING CRITERIA:

33 (I) THE FACILITY IS COMPRISED OF ONE OR MORE BUILDINGS THAT  
34 CONSIST IN THE AGGREGATE OF AT LEAST TWENTY-FIVE THOUSAND  
35 SQUARE FEET. IN DETERMINING WHETHER THE FACILITY HAS THE  
36 REQUIRED SQUARE FOOTAGE, THE SQUARE FOOTAGE OF OFFICE SPACE,  
37 MEETING SPACE, AND MECHANICAL AND OTHER SUPPORT FACILITIES SHALL  
38 BE INCLUDED IF THE SPACES ARE IN DIRECT SUPPORT OF THE OPERATION OF  
39 INFORMATION TECHNOLOGY EQUIPMENT LOCATED AT THE FACILITY.

40 (II) THE FACILITY IS LOCATED ON A SINGLE PARCEL OR ON  
41 CONTIGUOUS OR ADJACENT PARCELS;

1 (III) THE FACILITY IS SUBSTANTIALLY REFURBISHED AFTER JUNE  
2 30, 2013. A FACILITY WILL BE CONSIDERED SUBSTANTIALLY REFURBISHED  
3 IF AT LEAST TWENTY-FIVE THOUSAND SQUARE FEET IN THE FACILITY HAS  
4 BEEN REBUILT OR MODIFIED, INCLUDING THE INSTALLATION OF  
5 INFORMATION TECHNOLOGY EQUIPMENT, ENVIRONMENTAL CONTROL,  
6 ENERGY EFFICIENCY IMPROVEMENTS, AND OTHER BUILDING  
7 IMPROVEMENTS.

8 (IV) THE TOTAL COST OF REFURBISHMENT OF THE FACILITY AND  
9 INVESTMENT IN INFORMATION TECHNOLOGY EQUIPMENT IS AT LEAST  
10 FIFTEEN MILLION DOLLARS WITHIN A TWO-YEAR PERIOD. THE TOTAL COST  
11 OF REFURBISHMENT AND INVESTMENT INCLUDES THE INVESTMENTS BY  
12 THE OWNER OF THE FACILITY AND ALL OTHER TAXPAYERS THAT OWN  
13 INFORMATION TECHNOLOGY EQUIPMENT LOCATED AT THE FACILITY.

14 (3) (a) SUBJECT TO THE LIMITATIONS IN PARAGRAPHS (b) AND (c)  
15 OF THIS SUBSECTION (3), ON AND AFTER JULY 1, 2015, ALL SALES,  
16 STORAGE, AND USE OF INFORMATION TECHNOLOGY EQUIPMENT THAT IS  
17 USED IN A QUALIFIED DATA CENTER OR QUALIFIED REFURBISHED DATA  
18 CENTER, INCLUDING INFORMATION TECHNOLOGY EQUIPMENT THAT IS  
19 PURCHASED TO REPLACE OR UPGRADE INFORMATION TECHNOLOGY  
20 EQUIPMENT IN A QUALIFIED DATA CENTER OR QUALIFIED REFURBISHED  
21 DATA CENTER AND INFORMATION TECHNOLOGY EQUIPMENT THAT IS  
22 RELOCATED TO A QUALIFIED DATA CENTER OR QUALIFIED REFURBISHED  
23 DATA CENTER FROM OUTSIDE OF THE STATE, ARE EXEMPT FROM TAXATION  
24 UNDER THE PROVISIONS OF PARTS 1 AND 2 OF THIS ARTICLE. THE  
25 EXEMPTION APPLIES TO ALL INFORMATION TECHNOLOGY EQUIPMENT THAT  
26 IS USED AND MAINTAINED AT THE QUALIFIED DATA CENTER OR QUALIFIED  
27 REFURBISHED DATA CENTER, REGARDLESS OF WHETHER THE OWNER OF  
28 THE INFORMATION TECHNOLOGY EQUIPMENT IS THE OWNER OF THE  
29 QUALIFIED DATA CENTER OR QUALIFIED REFURBISHED DATA CENTER.

30 (b) THE EXEMPTION ALLOWED IN PARAGRAPH (a) OF THIS  
31 SUBSECTION (3) APPLIES TO ANY INFORMATION TECHNOLOGY EQUIPMENT  
32 THAT IS SOLD, STORED, USED, OR RELOCATED TO THE STATE TO BE USED IN  
33 A QUALIFIED DATA CENTER OR A QUALIFIED REFURBISHED DATA CENTER  
34 WITHIN TWENTY YEARS AFTER THE DATE OF THE FIRST INVESTMENT IN THE  
35 FACILITY FOR THE PURPOSE OF BECOMING A QUALIFIED DATA CENTER OR  
36 A QUALIFIED REFURBISHED DATA CENTER.

37 (c) INFORMATION TECHNOLOGY EQUIPMENT MUST BE USED IN A  
38 QUALIFIED DATA CENTER OR A QUALIFIED REFURBISHED DATA CENTER FOR  
39 AT LEAST ONE YEAR DURING THE PERIOD THAT THE FACILITY IS A  
40 QUALIFIED DATA CENTER OR QUALIFIED REFURBISHED DATA CENTER.

41 (4) (a) FOR PURPOSES OF THE EXEMPTION SPECIFIED IN SUBSECTION

1 (3) OF THIS SECTION, THE OWNER OF A FACILITY SHALL CERTIFY ON A FORM  
2 PRESCRIBED BY THE COLORADO OFFICE OF ECONOMIC DEVELOPMENT THAT  
3 THE FACILITY MEETS THE CRITERIA TO BE A QUALIFIED DATA CENTER OR  
4 A QUALIFIED REFURBISHED DATA CENTER. THE OWNER SHALL INCLUDE  
5 DETAILED INFORMATION REGARDING:

6 (I) THE COST TO CONSTRUCT OR REFURBISH THE FACILITY, AS  
7 APPLICABLE, AND THE AMOUNT OF THE INVESTMENT IN INFORMATION  
8 TECHNOLOGY EQUIPMENT; AND

9 (II) WHEN THE COSTS TO CONSTRUCT OR REFURBISH THE FACILITY  
10 WERE INCURRED AND WHEN THE INVESTMENT COSTS IN INFORMATION  
11 TECHNOLOGY WERE INCURRED.

12 (b) IN SUBMITTING THE INFORMATION REQUIRED BY PARAGRAPH  
13 (a) OF THIS SUBSECTION (4), IF THE OWNER IS NOT ABLE TO OBTAIN  
14 ORIGINAL PURCHASE DOCUMENTATION FROM THIRD PARTIES THAT  
15 MAINTAIN EQUIPMENT WITHIN THE FACILITY, THE OWNER MAY USE  
16 REASONABLE ESTIMATION METHODS TO PROJECT THE INVESTMENT COSTS.

17 (c) DURING THE CERTIFICATION PROCESS PURSUANT TO THIS  
18 SUBSECTION (4), THE COLORADO OFFICE OF ECONOMIC DEVELOPMENT  
19 MAY REQUIRE THAT THE OWNER OF A FACILITY OR THE OWNER OF  
20 INFORMATION TECHNOLOGY EQUIPMENT THAT IS HOUSED IN A FACILITY  
21 SUBMIT CERTAIN INFORMATION TO THE OFFICE REGARDING THE IMPACT  
22 THAT THE EXEMPTION ALLOWED IN THIS SECTION HAD ON THE OWNER'S  
23 DECISION TO LOCATE OR EXPAND A BUSINESS, MAKE INVESTMENTS, AND  
24 HIRE EMPLOYEES IN THE STATE.

25 (5) (a) BASED ON THE INFORMATION PROVIDED PURSUANT TO  
26 SUBSECTION (4) OF THIS SECTION, THE COLORADO OFFICE OF ECONOMIC  
27 DEVELOPMENT SHALL DETERMINE WHETHER A FACILITY IS A QUALIFIED  
28 DATA CENTER OR A QUALIFIED REFURBISHED DATA CENTER FOR PURPOSES  
29 OF THIS SECTION. PRIOR TO FINALIZING THE CERTIFICATION OF A  
30 QUALIFIED DATA CENTER OR A QUALIFIED REFURBISHED DATA CENTER,  
31 THE OFFICE SHALL CONSULT WITH THE ECONOMIC DEVELOPMENT  
32 COMMISSION CREATED IN SECTION 24-46-102, C.R.S., REGARDING  
33 WHETHER THE FACILITY SATISFIES THE CRITERIA TO BE A QUALIFIED DATA  
34 CENTER OR A QUALIFIED REFURBISHED DATA CENTER.

35 (b) IF THE COLORADO OFFICE OF ECONOMIC DEVELOPMENT  
36 DETERMINES THAT A FACILITY IS A QUALIFIED DATA CENTER OR A  
37 QUALIFIED REFURBISHED DATA CENTER, THE FACILITY SHALL RETAIN ITS  
38 QUALIFIED STATUS FOR TWENTY YEARS FROM THE DATE OF THE FIRST  
39 EXEMPTION ALLOWED PURSUANT TO SUBSECTION (3) OF THIS SECTION.

40 (c) AFTER MAKING A DETERMINATION THAT A FACILITY IS A  
41 QUALIFIED DATA CENTER OR A QUALIFIED REFURBISHED DATA CENTER,

1 THE OFFICE SHALL NOTIFY THE DEPARTMENT OF REVENUE AND ISSUE A  
2 CERTIFICATION TO THE OWNER OF THE QUALIFIED DATA CENTER OR  
3 QUALIFIED REFURBISHED DATA CENTER STATING THAT INFORMATION  
4 TECHNOLOGY EQUIPMENT THAT IS STORED IN THE QUALIFIED DATA CENTER  
5 OR QUALIFIED REFURBISHED DATA CENTER IS ELIGIBLE FOR THE  
6 EXEMPTION ALLOWED PURSUANT TO SUBSECTION (3) OF THIS SECTION FOR  
7 TWENTY YEARS AFTER THE DATE OF THE FIRST INVESTMENT IN THE  
8 FACILITY FOR THE PURPOSE OF BECOMING A QUALIFIED DATA CENTER OR  
9 A QUALIFIED REFURBISHED DATA CENTER.

10 (6) (a) THE COLORADO OFFICE OF ECONOMIC DEVELOPMENT SHALL  
11 DEVELOP A PROCEDURE BY WHICH A TAXPAYER THAT USES AND  
12 MAINTAINS INFORMATION TECHNOLOGY EQUIPMENT AT A QUALIFIED DATA  
13 CENTER OR A QUALIFIED REFURBISHED DATA CENTER BUT IS NOT THE  
14 OWNER OF THE FACILITY MAY OBTAIN CERTIFICATION THAT THE TAXPAYER  
15 IS A QUALIFIED TENANT OF THE FACILITY AND IS ELIGIBLE TO CLAIM THE  
16 EXEMPTION ALLOWED IN SUBSECTION (3) OF THIS SECTION.

17 (b) A TAXPAYER THAT SEEKS TO OBTAIN CERTIFICATION AS A  
18 QUALIFIED TENANT OF A FACILITY SHALL APPLY TO THE COLORADO OFFICE  
19 OF ECONOMIC DEVELOPMENT USING THE PROCEDURE ESTABLISHED BY THE  
20 OFFICE. THE OFFICE SHALL VERIFY THAT THE TAXPAYER IS USING AND  
21 MAINTAINING INFORMATION TECHNOLOGY EQUIPMENT IN A QUALIFIED  
22 DATA CENTER OR A QUALIFIED REFURBISHED DATA CENTER AND IS A  
23 QUALIFIED TENANT OF THE FACILITY.

24 (c) AFTER MAKING A DETERMINATION THAT A TAXPAYER IS A  
25 QUALIFIED TENANT OF A FACILITY, THE OFFICE SHALL NOTIFY THE  
26 DEPARTMENT OF REVENUE AND ISSUE A CERTIFICATION TO THE TAXPAYER  
27 AND THE APPLICABLE QUALIFIED DATA CENTER OR QUALIFIED  
28 REFURBISHED DATA CENTER STATING THAT INFORMATION TECHNOLOGY  
29 EQUIPMENT THAT IS STORED IN THE QUALIFIED DATA CENTER OR  
30 QUALIFIED REFURBISHED DATA CENTER BY THE QUALIFIED TENANT IS  
31 ELIGIBLE FOR THE EXEMPTION ALLOWED PURSUANT TO SUBSECTION (3) OF  
32 THIS SECTION FOR THE REMAINDER OF THE PERIOD THAT THE FACILITY  
33 RETAINS ITS QUALIFIED STATUS AS DETERMINED PURSUANT TO PARAGRAPH  
34 (b) OF SUBSECTION (5) OF THIS SECTION.

35 (7) NOTWITHSTANDING THE PROVISIONS OF SECTION 39-26-703 (2)  
36 (d), ALL SALES, STORAGE, AND USE OF INFORMATION TECHNOLOGY  
37 EQUIPMENT THAT IS USED IN A QUALIFIED DATA CENTER IS ELIGIBLE FOR  
38 THE EXEMPTION ALLOWED PURSUANT TO SUBSECTION (3) OF THIS SECTION  
39 FOR FIVE YEARS AFTER THE DATE OF THE SALE, STORAGE, OR USE OF SUCH  
40 INFORMATION TECHNOLOGY EQUIPMENT. UNDER NO CIRCUMSTANCES  
41 SHALL THE EXEMPTION ALLOWED PURSUANT TO SUBSECTION (3) OF THIS

1 SECTION BE ALLOWED FOR THE SALE, STORAGE, OR USE OF INFORMATION  
2 TECHNOLOGY EQUIPMENT PRIOR TO JANUARY 1, 2015.

3 (8) (a) ON OR BEFORE NOVEMBER 1, 2021, AND ON OR BEFORE  
4 NOVEMBER 1 EVERY SIX YEARS THEREAFTER, THE COLORADO OFFICE OF  
5 ECONOMIC DEVELOPMENT SHALL SUBMIT A REPORT TO THE MEMBERS OF  
6 THE GENERAL ASSEMBLY THAT ANALYZES AND ESTIMATES THE ECONOMIC  
7 BENEFITS OF THE EXEMPTION ALLOWED IN THIS SECTION.

8 (b) ANY QUALIFIED DATA CENTER OR QUALIFIED REFURBISHED  
9 DATA CENTER SHALL SUBMIT TO THE COLORADO OFFICE OF ECONOMIC  
10 DEVELOPMENT INFORMATION REQUESTED BY THE OFFICE FOR THE PURPOSE  
11 OF TRACKING AND MONITORING QUALIFIED DATA CENTERS AND QUALIFIED  
12 REFURBISHED DATA CENTERS AND FOR THE PURPOSE OF THE REPORT  
13 REQUIRED BY PARAGRAPH (a) OF THIS SUBSECTION (8).

14 **SECTION 2.** In Colorado Revised Statutes, 29-2-105, **add** (1) (d)  
15 (I) (M) as follows:

16 **29-2-105. Contents of sales tax ordinances and proposals.**

17 (1) The sales tax ordinance or proposal of any incorporated town, city,  
18 or county adopted pursuant to this article shall be imposed on the sale of  
19 tangible personal property at retail or the furnishing of services, as  
20 provided in paragraph (d) of this subsection (1). Any countywide or  
21 incorporated town or city sales tax ordinance or proposal shall include the  
22 following provisions:

23 (d) (I) A provision that the sale of tangible personal property and  
24 services taxable pursuant to this article shall be the same as the sale of  
25 tangible personal property and services taxable pursuant to section  
26 39-26-104, C.R.S., except as otherwise provided in this paragraph (d).  
27 The sale of tangible personal property and services taxable pursuant to  
28 this article shall be subject to the same sales tax exemptions as those  
29 specified in part 7 of article 26 of title 39, C.R.S.; except that the sale of  
30 the following may be exempted from a town, city, or county sales tax only  
31 by the express inclusion of the exemption either at the time of adoption  
32 of the initial sales tax ordinance or resolution or by amendment thereto:

33 (M) THE EXEMPTION FOR SALES, STORAGE, AND USE OF  
34 INFORMATION TECHNOLOGY EQUIPMENT USED IN A QUALIFIED DATA  
35 CENTER OR QUALIFIED REFURBISHED DATA CENTER AS SPECIFIED IN  
36 SECTION 39-26-727, C.R.S.

37 **SECTION 3. Act subject to petition - effective date.** This act  
38 takes effect at 12:01 a.m. on the day following the expiration of the  
39 ninety-day period after final adjournment of the general assembly (August  
40 6, 2014, if adjournment sine die is on May 7, 2014); except that, if a  
41 referendum petition is filed pursuant to section 1 (3) of article V of the

1 state constitution against this act or an item, section, or part of this act  
2 within such period, then the act, item, section, or part will not take effect  
3 unless approved by the people at the general election to be held in  
4 November 2014 and, in such case, will take effect on the date of the  
5 official declaration of the vote thereon by the governor."

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