

Second Regular Session
Sixty-ninth General Assembly
STATE OF COLORADO

INTRODUCED

LLS NO. R14-0321.01 Esther van Mourik x4215

SCR14-004

SENATE SPONSORSHIP

Steadman,

HOUSE SPONSORSHIP

Conti,

Senate Committees
Finance

House Committees

SENATE CONCURRENT RESOLUTION 14-004

101 SUBMITTING TO THE REGISTERED ELECTORS OF THE STATE OF
102 COLORADO AN AMENDMENT TO THE COLORADO CONSTITUTION
103 CONCERNING STATEWIDE UNIFORM SALES AND USE TAX
104 DEFINITIONS, AND, IN CONNECTION THEREWITH, CREATING A
105 COMMISSION ON UNIFORM SALES AND USE TAX DEFINITIONS
106 THAT WILL CERTIFY THE STATEWIDE SALES AND USE TAX
107 DEFINITIONS AND WILL PROVIDE OFFICIAL GUIDANCE
108 REGARDING THE DEFINITIONS, AND SPECIFYING THAT THE STATE
109 AND ANY LOCAL TAXING JURISDICTIONS SHALL USE THE
110 CERTIFIED SALES AND USE TAX DEFINITIONS AND OFFICIAL
111 GUIDANCE FOR PURPOSES OF ADMINISTERING AND LEVYING ITS
112 SALES AND USE TAX.

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.

Resolution Summary

(Note: This summary applies to this resolution as introduced and does not reflect any amendments that may be subsequently adopted. If this resolution passes third reading in the house of introduction, a resolution summary that applies to the reengrossed version of this resolution will be available at <http://www.leg.state.co.us/billsummaries>.)

The resolution creates the Colorado commission on uniform sales and use tax definitions (commission) in the department of revenue. The commission consists of 7 members who must have professional experience in sales and use tax and who are appointed by the governor through specified nominations with the consent of the senate. The commission's duties are to:

- ! Certify all definitions necessary to establish a comprehensive body of statewide uniform sales and use tax definitions that the state and local taxing jurisdictions must use; and
- ! Provide official guidance regarding the certified sales and use tax definitions.

The certified definitions must be promulgated as rules by the commission pursuant to the state administrative procedure act.

The resolution specifies the state and any local taxing jurisdiction shall use the certified sales and use tax definitions and any official guidance relating thereto for purposes of administering and levying its sales and use tax.

The resolution allows the state and any applicable local taxing jurisdiction to adopt a tax rate increase without advance voter approval in order to ensure revenue neutrality based on revenue projections as a result of the application of the definitions certified by the commission.

1 WHEREAS, The general assembly hereby finds and declares that:

2 (1) The complexity of the existing sales and use tax structure in
3 Colorado is burdensome for businesses in the state;

4 (2) Colorado has nearly three hundred taxing authorities with
5 differing sales and use tax bases, and when overlapping boundaries are
6 taken into account there are over seven hundred areas with different rates,
7 taxable and nontaxable items, and definitions;

1 (3) Through their constitutional authority, home rule jurisdictions
2 have exercised their right to establish their own sales and use tax systems,
3 including their own rates, taxable and nontaxable items, and definitions;

4 (4) The resulting lack of uniformity can be especially cumbersome
5 for businesses operating in multiple jurisdictions in Colorado;

6 (5) Because many of the local and special taxing jurisdictions rely
7 heavily on the revenues produced by sales and use taxes, adopting
8 uniform taxable and nontaxable items is difficult to achieve;

9 (6) Adopting uniform definitions is a major step toward reducing
10 the complexity in the state's sales and use tax structure, but equally
11 important is ensuring that there be a uniform interpretation of the
12 definitions because it is not uncommon for two jurisdictions with the
13 same definition to differ in their interpretation of the definition; and

14 (7) The creation of a commission on uniform sales and use tax
15 definitions where that commission both certifies statewide sales and use
16 tax definitions and provides official guidance regarding those certified
17 definitions will serve the public interest by effectively ensuring statewide
18 uniformity in the interpretation of the sales and use tax definitions and
19 will help the state's sales and use tax structure become more
20 business-friendly; now, therefore,

21 *Be It Resolved by the Senate of the Sixty-ninth General Assembly*
22 *of the State of Colorado, the House of Representatives concurring herein:*

23 **SECTION 1.** At the next election at which such question may be
24 submitted, there shall be submitted to the registered electors of the state
25 of Colorado, for their approval or rejection, the following amendment to
26 the constitution of the state of Colorado, to wit:

27 In the constitution of the state of Colorado, **add** article XXX as

1 follows:

2 **ARTICLE XXX**

3 **Statewide Uniform Sales and Use Tax Definitions**

4 **Section 1. Definitions.** AS USED IN THIS ARTICLE, UNLESS THE
5 CONTEXT OTHERWISE REQUIRES:

6 (1) "COLORADO COMMISSION ON UNIFORM SALES AND USE TAX
7 DEFINITIONS" OR "COMMISSION" MEANS THE COLORADO COMMISSION ON
8 UNIFORM SALES AND USE TAX DEFINITIONS CREATED IN SECTION 2 OF THIS
9 ARTICLE.

10 (2) "LOCAL TAXING JURISDICTION" MEANS A CITY, TOWN,
11 MUNICIPALITY, COUNTY, CITY AND COUNTY, SPECIAL DISTRICT, OR
12 AUTHORITY AUTHORIZED TO LEVY A SALES AND USE TAX PURSUANT TO
13 LAW, INCLUDING ANY MUNICIPALITY GOVERNED BY A HOME RULE
14 CHARTER PURSUANT TO THIS CONSTITUTION.

15 (3) "REVENUE NEUTRALITY" MEANS WHEN CERTIFIED SALES AND
16 USE TAX DEFINITIONS ARE ALIGNED WITH THE STATE'S OR LOCAL TAXING
17 JURISDICTION'S SALES AND USE TAX BASE, THE RESULT IS NO MORE THAN
18 A DE MINIMIS CHANGE IN TAX REVENUE FOR THE RESPECTIVE STATE OR
19 LOCAL TAXING JURISDICTION.

20 (4) "SALES AND USE TAX BASE" MEANS THE GOODS OR SERVICES
21 SUBJECT TO SALES OR USE TAX AND THE GOODS OR SERVICES EXEMPTED
22 FROM SALES OR USE TAX AS SET FORTH IN THE COLORADO REVISED
23 STATUTES AND ANY LAW, RULE, ORDINANCE, OR RESOLUTION OF A LOCAL
24 TAXING JURISDICTION.

25 (5) "SALES AND USE TAX DEFINITIONS" MEANS ONLY THOSE
26 DEFINITIONS NECESSARY FOR DEFINING THE SALES AND USE TAX BASE OF
27 THE STATE OR ANY LOCAL TAXING JURISDICTION AND DOES NOT INCLUDE

1 DEFINITIONS FOR TERMS THAT ADDRESS ADMINISTRATIVE DECISIONS
2 RESERVED TO THE STATE OR LOCAL TAXING JURISDICTIONS.

3 (6) "STATE ADMINISTRATIVE PROCEDURE ACT" MEANS THE "STATE
4 ADMINISTRATIVE PROCEDURE ACT" LOCATED IN ARTICLE 4 OF TITLE 24,
5 COLORADO REVISED STATUTES, OR SUCH SUCCESSOR ACT.

6 (7) "STREAMLINED SALES AND USE TAX AGREEMENT" MEANS THE
7 WRITTEN AGREEMENT PRODUCED AND ADMINISTERED BY THE
8 STREAMLINED SALES TAX GOVERNING BOARD TO SIMPLIFY AND
9 MODERNIZE SALES AND USE TAX ADMINISTRATION IN PARTICIPATING
10 STATES.

11 (8) "STREAMLINED SALES TAX GOVERNING BOARD" MEANS THE
12 NONPROFIT CORPORATION STREAMLINED SALES TAX GOVERNING BOARD,
13 INC., CREATED FOR THE PURPOSE OF ADMINISTERING AND OPERATING THE
14 STREAMLINED SALES AND USE TAX AGREEMENT, AS AMENDED, TO
15 SIMPLIFY SALES AND USE TAX COLLECTION AND ADMINISTRATION BY
16 RETAILERS AND PARTICIPATING STATES.

17 **Section 2. Colorado commission on uniform sales and use tax**
18 **definitions - creation - appointment - term.** (1) THE COLORADO
19 COMMISSION ON UNIFORM SALES AND USE TAX DEFINITIONS IS HEREBY
20 CREATED IN THE DEPARTMENT OF REVENUE, AND CONSISTS OF SEVEN
21 MEMBERS AS FOLLOWS:

22 (a) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE
23 OR HIS OR HER DESIGNEE;

24 (b) ONE MEMBER WHO REPRESENTS STATE GOVERNMENT
25 APPOINTED BY THE GOVERNOR WITH THE CONSENT OF THE SENATE;

26 (c) TWO MEMBERS WHO REPRESENT COLORADO'S MUNICIPALITIES
27 APPOINTED BY THE GOVERNOR FROM NOMINATIONS PROVIDED BY A

1 STATEWIDE ASSOCIATION OF MUNICIPAL GOVERNMENTS WITH THE
2 CONSENT OF THE SENATE;

3 (d) ONE MEMBER WHO REPRESENTS COLORADO'S COUNTIES
4 APPOINTED BY THE GOVERNOR FROM NOMINATIONS PROVIDED BY A
5 STATEWIDE ASSOCIATION OF COUNTY COMMISSIONERS WITH THE CONSENT
6 OF THE SENATE; AND

7 (e) TWO MEMBERS WHO REPRESENT COLORADO'S BUSINESS
8 INTERESTS APPOINTED BY THE GOVERNOR FROM NOMINATIONS PROVIDED
9 BY STATEWIDE ASSOCIATIONS THAT REPRESENT COLORADO BUSINESSES
10 WITH THE CONSENT OF THE SENATE.

11 (2) THE GOVERNOR SHALL MAKE THE APPOINTMENTS SPECIFIED IN
12 SUBSECTION (1) OF THIS SECTION NO LATER THAN FEBRUARY 16, 2015.
13 THE GOVERNOR SHALL INITIALLY APPOINT THREE MEMBERS FOR
14 TWO-YEAR TERMS AND FOUR MEMBERS FOR FOUR-YEAR TERMS.
15 THEREAFTER, EACH MEMBER MUST BE APPOINTED FOR FOUR-YEAR TERMS.

16 (3) MEMBERS MUST HAVE PROFESSIONAL EXPERIENCE IN SALES
17 AND USE TAX.

18 (4) MEMBERS SERVE AT THE PLEASURE OF THE GOVERNOR WHO
19 MAY APPOINT A REPLACEMENT OR FILL ANY VACANCY TO SERVE FOR THE
20 UNEXPIRED TERM OF ANY MEMBER SUBJECT TO, WHERE APPLICABLE, THE
21 NOMINATION PROCESS SPECIFIED IN SUBSECTION (1) OF THIS SECTION AND
22 SUBJECT TO THE CONSENT OF THE SENATE.

23 (5) THE COMMISSION SHALL MEET AS NECESSARY AND THE
24 DEPARTMENT OF REVENUE SHALL PROVIDE STAFF SUPPORT TO THE
25 COMMISSION.

26 (6) THE COMMISSION SHALL MAKE ITS DECISIONS BY MAJORITY
27 VOTE EXCEPT WHERE SPECIFICALLY INDICATED OTHERWISE.

1 **Section 3. Duties of the commission.** (1) THE COMMISSION
2 SHALL:

3 (a) CERTIFY AS SPECIFIED IN SUBSECTIONS (2) AND (3) OF THIS
4 SECTION ALL DEFINITIONS NECESSARY TO ESTABLISH A COMPREHENSIVE
5 BODY OF STATEWIDE UNIFORM SALES AND USE TAX DEFINITIONS THAT THE
6 STATE AND LOCAL TAXING JURISDICTIONS SHALL USE; AND

7 (b) SERVE AS THE SOLE NONJUDICIAL SOURCE OF OFFICIAL
8 GUIDANCE REGARDING THE CERTIFIED SALES AND USE TAX DEFINITIONS AS
9 SPECIFIED IN SUBSECTION (5) OF THIS SECTION.

10 (2) (a) THE COMMISSION SHALL, NO LATER THAN JANUARY 1, 2016,
11 REVIEW AND CERTIFY THE RECOMMENDED SALES AND USE TAX
12 DEFINITIONS IN THE STREAMLINED SALES AND USE TAX AGREEMENT
13 AMENDED THROUGH OCTOBER 30, 2013, AS SPECIFIED IN SUBSECTION (3)
14 OF THIS SECTION. IF A SALES AND USE TAX DEFINITION IN THE
15 STREAMLINED SALES AND USE TAX AGREEMENT AMENDED THROUGH
16 OCTOBER 30, 2013, INCLUDES OPTIONS THAT A LEGISLATIVE BODY MAY
17 SELECT, THE COMMISSION SHALL MAKE SUCH SELECTIONS AS ARE
18 NECESSARY TO MEET THE REQUIREMENTS OF SUBSECTION (3) OF THIS
19 SECTION. IF THE COMMISSION FINDS SUFFICIENT UNIFORMITY AMONG THE
20 STATE AND LOCAL TAXING JURISDICTIONS FOR AN EXISTING DEFINITION,
21 THEN THE COMMISSION SHALL REVIEW, MAKE ANY NECESSARY CHANGES
22 SUBJECT TO SUBSECTION (3) OF THIS SECTION, AND CERTIFY THE EXISTING
23 SUFFICIENTLY UNIFORM SALES AND USE TAX DEFINITION INSTEAD OF THE
24 STREAMLINED SALES AND USE TAX AGREEMENT DEFINITION. SUCH
25 CERTIFIED SALES AND USE TAX DEFINITIONS SHALL BE PROMULGATED AS
26 RULES PURSUANT TO THE STATE ADMINISTRATIVE PROCEDURE ACT,
27 EXCEPT THAT SUCH RULES SHALL BE PERMANENT UNLESS MODIFIED

1 PURSUANT TO THIS ARTICLE, AND SHALL NOT BE SUBJECT TO THE RULE
2 REVIEW PROCESS SET FORTH IN LAW.

3 (b) IF A SALES AND USE TAX DEFINITION IS MISSING FROM THE
4 STREAMLINED SALES AND USE TAX AGREEMENT AMENDED THROUGH
5 OCTOBER 30, 2013, THAT THE STATE OR ANY LOCAL TAXING JURISDICTION
6 NEEDS FOR ITS SALES AND USE TAX BASE, THE COMMISSION MAY REVIEW,
7 MAKE ANY NECESSARY CHANGES SUBJECT TO SUBSECTION (3) OF THIS
8 SECTION, AND CERTIFY THE SALES AND USE TAX DEFINITION USED BY THE
9 STATE OR THE LOCAL TAXING JURISDICTION PURSUANT TO SUBSECTION (6)
10 OF THIS SECTION.

11 (c) IF THE STREAMLINED SALES TAX GOVERNING BOARD ADOPTS A
12 NEW SALES AND USE TAX DEFINITION OR ADOPTS CHANGES TO EXISTING
13 SALES AND USE TAX DEFINITIONS CERTIFIED AS SPECIFIED IN PARAGRAPH
14 (a) OF THIS SUBSECTION (2), THE COMMISSION SHALL REVIEW THE NEW
15 SALES AND USE TAX DEFINITION OR THE CHANGED SALES AND USE TAX
16 DEFINITION AND SHALL DETERMINE WHETHER OR NOT TO CERTIFY SUCH
17 NEW OR CHANGED DEFINITION. IF THE COMMISSION DECIDES TO CERTIFY
18 SUCH NEW OR CHANGED DEFINITION, THE CERTIFICATION MUST BE
19 ACCOMPLISHED AS SPECIFIED IN SUBSECTIONS (3) AND (6) OF THIS
20 SECTION.

21 (d) THE STATE OR ANY LOCAL TAXING JURISDICTION MAY MAKE
22 REQUESTS TO THE COMMISSION FOR ADDITIONAL CERTIFIED SALES AND
23 USE TAX DEFINITIONS OR MAY SEEK PREAPPROVAL OF A NEW SALES AND
24 USE TAX DEFINITION FROM THE COMMISSION. ANY MEMBER OF THE
25 GENERAL ASSEMBLY OR THE EXECUTIVE DIRECTOR OF THE DEPARTMENT
26 OF REVENUE MAY MAKE REQUESTS PURSUANT TO THIS PARAGRAPH (d) ON
27 BEHALF OF THE STATE. A LOCAL TAXING JURISDICTION MAY MAKE

1 REQUESTS PURSUANT TO THIS PARAGRAPH (d) BY RESOLUTION. REQUESTS
2 MUST BE SUBMITTED IN WRITING AS DETERMINED BY THE COMMISSION. IF
3 THE COMMISSION DETERMINES THAT SUCH DEFINITION IS NECESSARY,
4 THEN SUCH DEFINITION MUST BE CERTIFIED AS SPECIFIED IN SUBSECTION
5 (3) OF THIS SECTION AND PROMULGATED AS SPECIFIED IN SUBSECTION (6)
6 OF THIS SECTION.

7 (3) THE COMMISSION SHALL CERTIFY A SALES AND USE TAX
8 DEFINITION WITH SUFFICIENT CLARITY, PRECISION, AND ADAPTABILITY
9 NECESSARY TO PERMIT THE USE OF SUCH DEFINITION BY THE STATE OR
10 LOCAL TAXING JURISDICTIONS.

11 (4) IF THE COMMISSION DETERMINES THAT A PREVIOUSLY
12 CERTIFIED SALES AND USE TAX DEFINITION NEEDS MODIFICATION, SUCH
13 CERTIFIED SALES AND USE TAX DEFINITION MAY BE MODIFIED AND
14 RECERTIFIED BY THE COMMISSION PURSUANT TO SUBSECTIONS (3) AND (6)
15 OF THIS SECTION, BUT ONLY UPON AN AFFIRMATIVE VOTE OF AT LEAST SIX
16 MEMBERS OF THE COMMISSION.

17 (5) THE COMMISSION MAY ISSUE OFFICIAL GUIDANCE REGARDING
18 THE CERTIFIED SALES AND USE TAX DEFINITIONS IN THE FORM OF EITHER
19 AN INTERPRETIVE OPINION OR AN INTERPRETIVE RULE. AN INTERPRETIVE
20 OPINION IS ISSUED WHEN A REQUESTOR SUBMITS SPECIFIC FACTS AND ASKS
21 HOW CERTAIN CERTIFIED DEFINITIONS WOULD APPLY TO THOSE FACTS,
22 SIMILAR TO A PRIVATE LETTER RULING ISSUED BY THE COLORADO
23 DEPARTMENT OF REVENUE UPON WRITTEN REQUEST OF A TAXPAYER,
24 EXCEPT THAT SUCH INTERPRETIVE OPINION IS NOT CONFIDENTIAL. AN
25 INTERPRETIVE RULE IS ISSUED WHEN A REQUESTOR SEEKS CLARIFICATION
26 OF A CERTIFIED DEFINITION. AN INTERPRETIVE RULE APPLIES MORE
27 GENERALLY, SIMILAR TO RULES ISSUED BY THE DEPARTMENT OF REVENUE

1 TO CLARIFY STATUTORY LANGUAGE. OFFICIAL GUIDANCE MUST BE
2 PROMULGATED AS SPECIFIED IN SUBSECTION (6) OF THIS SECTION. THE
3 COMMISSION SHALL ACT ON REQUESTS FOR OFFICIAL GUIDANCE WITHIN A
4 REASONABLE PERIOD OF TIME AND UNDER GUIDELINES AND PROCEDURES
5 AS SET FORTH BY THE COMMISSION. THE COMMISSION MAY DETERMINE
6 THAT IT WILL NOT ISSUE OFFICIAL GUIDANCE.

7 (6) CERTIFIED DEFINITIONS, EXCEPT THE INITIAL BODY OF
8 CERTIFIED DEFINITIONS DESCRIBED IN PARAGRAPH (a) OF SUBSECTION (2)
9 OF THIS SECTION, AND OFFICIAL GUIDANCE MUST BE PROMULGATED AS
10 RULES BY THE COMMISSION PURSUANT TO THE STATE ADMINISTRATIVE
11 PROCEDURE ACT.

12 (7) NO EX PARTE MATERIAL OR REPRESENTATION OF ANY KIND
13 MAY BE RECEIVED OR CONSIDERED BY THE COMMISSION.

14 **Section 4. Application of uniform definitions to state and local**
15 **tax levies.** (1) (a) THE STATE AND ANY LOCAL TAXING JURISDICTION
16 SHALL USE THE CERTIFIED SALES AND USE TAX DEFINITIONS AND ANY
17 OFFICIAL GUIDANCE RELATING THERETO THAT THE COMMISSION
18 PROMULGATES PURSUANT TO SECTION 3 (3) OF THIS ARTICLE FOR
19 PURPOSES OF ADMINISTERING AND LEVYING ITS SALES AND USE TAX.
20 SALES AND USE TAX DEFINITIONS CERTIFIED AND PROMULGATED
21 PURSUANT TO SECTION 3 OF THIS ARTICLE MUST BE ADOPTED AS SPECIFIED
22 IN THIS SUBSECTION (1) BY THE STATE AND LOCAL TAXING JURISDICTIONS
23 WITHOUT MODIFICATION.

24 (b) WHILE ENDEAVORING IN GOOD FAITH TO MAINTAIN OVERALL
25 REVENUE NEUTRALITY, THE STATE AND LOCAL TAXING JURISDICTIONS
26 SHALL ALIGN THEIR SALES AND USE TAX BASE TO THE CERTIFIED SALES
27 AND USE TAX DEFINITIONS AS FOLLOWS:

1 (I) FOR THE DEFINITIONS CERTIFIED AS DESCRIBED IN SECTION 3 (2)
2 (a) AND (2) (b) OF THIS ARTICLE, WITHIN A PERIOD NOT TO EXCEED
3 THIRTY-SIX MONTHS FROM CERTIFICATION OF SUCH DEFINITIONS; AND

4 (II) FOR THE DEFINITIONS CERTIFIED AS DESCRIBED IN SECTION 3
5 (2) (c) OR (2) (d) OF THIS ARTICLE, WITHIN A PERIOD NOT TO EXCEED
6 EIGHTEEN MONTHS FROM CERTIFICATION OF SUCH DEFINITIONS.

7 (c) SHOULD THE STATE OR ANY LOCAL TAXING JURISDICTION FAIL
8 TO ALIGN THEIR SALES AND USE TAX BASE TO THE CERTIFIED SALES AND
9 USE TAX DEFINITIONS AS DESCRIBED IN PARAGRAPH (b) OF THIS
10 SUBSECTION (1), ANY PERSON MAY BRING AN ACTION ONLY IN THE
11 DENVER DISTRICT COURT TO COMPEL COMPLIANCE WITH THIS PROVISION
12 AND SHALL, IF SUCCESSFUL, BE ENTITLED TO AN AWARD OF REASONABLE
13 ATTORNEY FEES AND COSTS BY THE COURT.

14 (2) IF THE STATE OR ANY LOCAL TAXING JURISDICTION ADJUSTS ITS
15 SALES AND USE TAX BASE SO THAT A NEW SALES AND USE TAX DEFINITION
16 IS REQUIRED, THE STATE OR LOCAL TAXING JURISDICTION MAY EITHER:

17 (a) ENACT A SALES AND USE TAX DEFINITION, WHICH SHALL TAKE
18 EFFECT ON WHATEVER DATE IS SPECIFIED IN THE LAW AND WHICH THE
19 COMMISSION SHALL SUBSEQUENTLY REVIEW AND DETERMINE IF
20 CERTIFICATION IS NECESSARY AS SPECIFIED IN SECTION 3 (2) (d) OF THIS
21 ARTICLE; OR

22 (b) SEEK PREAPPROVAL AS SPECIFIED IN SECTION 3 (2) (d) OF THIS
23 ARTICLE OF A NEW SALES AND USE TAX DEFINITION FROM THE COMMISSION
24 PRIOR TO ADJUSTING ITS SALES AND USE TAX BASE.

25 (3) EXCEPT AS EXPLICITLY PROVIDED, THIS ARTICLE DOES NOT
26 LIMIT, ALTER, OR DIMINISH THE PLENARY POWER OF THE STATE OR A
27 LOCAL TAXING JURISDICTION'S CONSTITUTIONAL POWER TO CONTROL THE

1 LEVYING AND COLLECTING OF A SALES AND USE TAX OR TO CONTROL ITS
2 SALES AND USE TAX BASE.

3 **SECTION 2.** Each elector voting at said election and desirous of
4 voting for or against said amendment shall cast a vote as provided by law
5 either "Yes/For" or "No/Against" on the proposition: "Shall there be an
6 amendment to the Colorado constitution concerning statewide uniform
7 sales and use tax definitions, and, in connection therewith, creating a
8 commission on uniform sales and use tax definitions that will certify the
9 statewide sales and use tax definitions and will provide official guidance
10 regarding the definitions, and specifying that the state and any local
11 taxing jurisdictions shall use the certified sales and use tax definitions and
12 official guidance for purposes of administering and levying its sales and
13 use tax?"

14 **SECTION 3.** The votes cast for the adoption or rejection of said
15 amendment shall be canvassed and the result determined in the manner
16 provided by law for the canvassing of votes for representatives in
17 Congress, and if a majority of the electors voting on the question shall
18 have voted "Yes/For", the said amendment shall become a part of the
19 state constitution.