

SENATE COMMITTEE OF REFERENCE AMENDMENT

Committee on Local Government & Housing.

SB24-194 be amended as follows:

1 Amend printed bill, page 6, after line 18 insert:

2 "SECTION 4. In Colorado Revised Statutes, 32-1-1007, **amend**
3 (1)(b); and **add** (1)(c) as follows:

4 **32-1-1007. Ambulance districts - additional powers - special**
5 **provisions.** (1) In addition to the powers specified in section 32-1-1001,
6 the board of any ambulance district, unless provided in section 32-1-1002
7 (1)(c) or 32-1-1003 (1)(b), has the following powers for and on behalf of
8 such district:

9 (b) To provide emergency medical services by employees of the
10 district, to provide a voluntary ambulance service, and to make contracts
11 with individuals, partnerships, associations, or corporations or with other
12 political subdivisions of the state or any combination thereof. For the
13 purpose of this ~~paragraph (b)~~ SUBSECTION (1)(b), "voluntary ambulance
14 service" means an ambulance service which is operating not for pecuniary
15 profit or financial gain and no part of the assets or income of which is
16 distributable to, or enures to the benefit of, its members, directors, or
17 officers.

18 (c) TO IMPOSE AN IMPACT FEE ON THE CONSTRUCTION OF NEW
19 BUILDINGS, STRUCTURES, FACILITIES, OR IMPROVEMENTS, INCLUDING OIL
20 OR GAS WELLS AND RELATED EQUIPMENT, ON PREVIOUSLY IMPROVED OR
21 ON UNIMPROVED REAL PROPERTY WITHIN THE DISTRICT'S JURISDICTIONAL
22 BOUNDARIES, IF:

23 (I) THE IMPACT FEE IS REASONABLY RELATED TO THE OVERALL
24 COST OF THE DISTRICT'S SERVICES;

25 (II) THE IMPACT FEE IS IMPOSED IN ACCORDANCE WITH A FEE
26 SCHEDULE THAT IS LEGISLATIVELY ADOPTED BY THE BOARD AND THAT
27 APPLIES TO ALL CONSTRUCTION OF NEW BUILDINGS, STRUCTURES,
28 FACILITIES, OR IMPROVEMENTS, INCLUDING OIL OR GAS WELLS AND
29 RELATED EQUIPMENT, ON PREVIOUSLY IMPROVED OR ON UNIMPROVED
30 REAL PROPERTY WITHIN THE DISTRICT'S JURISDICTIONAL BOUNDARIES;
31 AND

32 (III) NO LATER THAN SIXTY CALENDAR DAYS BEFORE IMPOSING AN
33 IMPACT FEE PURSUANT TO THIS SUBSECTION (1)(c), THE DISTRICT NOTIFIES
34 THE CLERK OF EVERY MUNICIPALITY OR COUNTY THAT INCLUDES
35 TERRITORY THAT IS WHOLLY OR PARTLY LOCATED WITHIN THE DISTRICT'S
36 JURISDICTIONAL BOUNDARIES AND THAT MAY BE IMPACTED BY THE
37 PROPOSED IMPACT FEE OF ITS INTENT TO IMPOSE THE FEE AND PROVIDES A
38 REASONABLE OPPORTUNITY FOR THE MUNICIPALITY OR COUNTY TO SUBMIT
39 WRITTEN COMMENTS REGARDING THE IMPACT FEE TO THE BOARD OF THE

- 1 DISTRICT."
- 2 Renumber succeeding sections accordingly.
- 3 Page 7, line 5 strike "A".
- 4 Page 7, strike lines 6 and 7.
- 5 Page 7, line 8, strike "EVEN-NUMBERED YEAR" and substitute "AN
6 ELECTION HELD ON THE DATE OF A STATE GENERAL ELECTION".
- 7 Page 8, line 15, strike "A".
- 8 Page 8, strike lines 16 and 17.
- 9 Page 8, line 18, strike "EVEN-NUMBERED YEAR" and substitute "AN
10 ELECTION HELD ON THE DATE OF A STATE GENERAL ELECTION".
- 11 Page 10, after line 6 insert:
- 12 "SECTION 7. In Colorado Revised Statutes, **add** 32-1-1108 as
13 follows:
- 14 **32-1-1108. Special financial provisions - ambulance districts.**
- 15 (1) IN ADDITION TO THE POWERS SPECIFIED IN SECTION 32-1-1101, THE
16 BOARD OF AN AMBULANCE DISTRICT, REFERRED TO IN THIS SECTION AS A
17 "DISTRICT", HAS THE POWER FOR AND ON BEHALF OF THE DISTRICT TO
18 LEVY A UNIFORM SALES TAX AT A RATE DETERMINED BY THE BOARD UPON
19 EVERY TRANSACTION OR OTHER INCIDENT WITH RESPECT TO WHICH A
20 SALES TAX IS LEVIED BY THE STATE THAT OCCURS WITHIN ANY AREA OF
21 THE DISTRICT'S JURISDICTION, SUBJECT TO THE FOLLOWING LIMITATIONS:
- 22 (a) THE BOARD MAY LEVY THE SALES TAX ONLY IF THE QUESTION
23 OF LEVYING THE SALES TAX IS SUBMITTED TO AND APPROVED BY A
24 MAJORITY OF THE ELIGIBLE ELECTORS OF THE DISTRICT VOTING AT AN
25 ELECTION HELD ON THE DATE OF A STATE GENERAL ELECTION OR ON THE
26 FIRST TUESDAY OF NOVEMBER IN AN ODD-NUMBERED YEAR IN
27 ACCORDANCE WITH THIS ARTICLE 1, ARTICLE 13.5 OF TITLE 1, AND
28 SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION. THE BALLOT
29 ISSUE MUST PROVIDE THAT THE SALES TAX TO BE LEVIED SHALL BE IN
30 ADDITION TO OTHER TAXES LEVIED BY THE DISTRICT. THE DISTRICT SHALL
31 PAY ALL COSTS OF THE ELECTION.
- 32 (b) THE NET REVENUE OF ANY SALES TAX LEVIED MAY BE USED
33 ONLY TO FUND AMBULANCE DISTRICT SERVICES IN AREAS OF THE DISTRICT
34 IN WHICH THE TAX IS TO BE LEVIED.
- 35 (2) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE
36 SHALL COLLECT, ADMINISTER, AND ENFORCE ANY SALES TAX LEVIED BY

1 A DISTRICT PURSUANT TO PART 2 OF ARTICLE 2 OF TITLE 29, AS ADDED AND
2 AMENDED WITH RELOCATED PROVISIONS IN SENATE BILL 24-025,
3 ENACTED IN 2024. THE DISTRICT SHALL PAY THE NET INCREMENTAL COST
4 INCURRED BY THE DEPARTMENT OF REVENUE IN THE ADMINISTRATION AND
5 COLLECTION OF THE SALES TAX.

6 (3) REVENUE RAISED BY A DISTRICT THROUGH THE LEVY OF A
7 SALES TAX PURSUANT TO THIS SECTION IS IN ADDITION TO AND SHALL NOT
8 BE USED TO SUPPLANT ANY FUNDING THAT THE DISTRICT WOULD
9 OTHERWISE BE ENTITLED TO RECEIVE FROM THE STATE OR ANY
10 SUBDIVISION THEREOF.

11 **SECTION 8.** In Colorado Revised Statutes, add 32-1-1108 as
12 follows:

13 **32-1-1108. Special financial provisions - ambulance districts.**

14 (1) IN ADDITION TO THE POWERS SPECIFIED IN SECTION 32-1-1101, THE
15 BOARD OF AN AMBULANCE DISTRICT, REFERRED TO IN THIS SECTION AS A
16 "DISTRICT", HAS THE POWER FOR AND ON BEHALF OF THE DISTRICT TO
17 LEVY A UNIFORM SALES TAX AT A RATE DETERMINED BY THE BOARD UPON
18 EVERY TRANSACTION OR OTHER INCIDENT WITH RESPECT TO WHICH A
19 SALES TAX IS LEVIED BY THE STATE THAT OCCURS WITHIN ANY AREA OF
20 THE DISTRICT'S JURISDICTION, SUBJECT TO THE FOLLOWING LIMITATIONS:

21 (a) THE BOARD MAY LEVY THE SALES TAX ONLY IF THE QUESTION
22 OF LEVYING THE SALES TAX IS SUBMITTED TO AND APPROVED BY A
23 MAJORITY OF THE ELIGIBLE ELECTORS OF THE DISTRICT VOTING AT AN
24 ELECTION HELD ON THE DATE OF A STATE GENERAL ELECTION OR ON THE
25 FIRST TUESDAY OF NOVEMBER IN AN ODD-NUMBERED YEAR IN
26 ACCORDANCE WITH THIS ARTICLE 1, ARTICLE 13.5 OF TITLE 1, AND
27 SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION. THE BALLOT
28 ISSUE MUST PROVIDE THAT THE SALES TAX TO BE LEVIED SHALL BE IN
29 ADDITION TO OTHER TAXES LEVIED BY THE DISTRICT. THE DISTRICT SHALL
30 PAY ALL COSTS OF THE ELECTION.

31 (b) THE NET REVENUE OF ANY SALES TAX LEVIED MAY BE USED
32 ONLY TO FUND AMBULANCE DISTRICT SERVICES IN AREAS OF THE DISTRICT
33 IN WHICH THE TAX IS TO BE LEVIED.

34 (2) (a) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF
35 REVENUE SHALL COLLECT, ADMINISTER, AND ENFORCE ANY SALES TAX
36 LEVIED BY A DISTRICT IN THE SAME MANNER USED TO COLLECT,
37 ADMINISTER, AND ENFORCE THE STATE SALES TAX LEVIED PURSUANT TO
38 ARTICLE 26 OF TITLE 39, INCLUDING THE RETENTION BY A VENDOR OF THE
39 PERCENTAGE OF THE AMOUNT REMITTED TO COVER THE VENDOR'S
40 EXPENSE IN THE COLLECTION AND REMITTANCE OF THE SALES TAX
41 SPECIFIED IN SECTION 39-26-105. THE EXECUTIVE DIRECTOR OF THE
42 DEPARTMENT OF REVENUE SHALL MAKE MONTHLY DISTRIBUTIONS OF
43 SALES TAX COLLECTIONS TO THE DISTRICT. THE DISTRICT SHALL PAY THE
44 NET INCREMENTAL COST INCURRED BY THE DEPARTMENT OF REVENUE IN
45 THE ADMINISTRATION AND COLLECTION OF THE SALES TAX.

1 (b) A QUALIFIED PURCHASER MAY PROVIDE A DIRECT PAYMENT
2 PERMIT NUMBER ISSUED PURSUANT TO SECTION 39-26-103.5 TO A VENDOR
3 OR RETAILER THAT IS LIABLE AND RESPONSIBLE FOR COLLECTING AND
4 REMITTING ANY SALES TAX LEVIED ON A SALE MADE TO THE QUALIFIED
5 PURCHASER PURSUANT TO THE PROVISIONS OF THIS SECTION. A VENDOR
6 OR RETAILER THAT HAS RECEIVED A DIRECT PAYMENT PERMIT NUMBER IN
7 GOOD FAITH FROM A QUALIFIED PURCHASER IS NOT LIABLE OR
8 RESPONSIBLE FOR COLLECTION AND REMITTANCE OF ANY SALES TAX
9 LEVIED ON A SALE THAT IS PAID FOR DIRECTLY FROM THE QUALIFIED
10 PURCHASER'S MONEY AND NOT THE PERSONAL MONEY OF AN INDIVIDUAL
11 IN ACCORDANCE WITH SECTION 39-26-105 (1)(a)(I)(B).

12 (c) A QUALIFIED PURCHASER THAT PROVIDES A DIRECT PAYMENT
13 PERMIT NUMBER TO A VENDOR OR RETAILER IS LIABLE AND RESPONSIBLE
14 FOR THE AMOUNT OF SALES TAX LEVIED ON A SALE MADE TO THE
15 QUALIFIED PURCHASER IN THE SAME MANNER AS LIABILITY WOULD BE
16 LEVIED ON A QUALIFIED PURCHASER FOR STATE SALES TAX PURSUANT TO
17 SECTION 39-26-105 (5)(a).

18 (3) REVENUE RAISED BY A DISTRICT THROUGH THE LEVY OF A
19 SALES TAX PURSUANT TO THIS SECTION IS IN ADDITION TO AND SHALL NOT
20 BE USED TO SUPPLANT ANY FUNDING THAT THE DISTRICT WOULD
21 OTHERWISE BE ENTITLED TO RECEIVE FROM THE STATE OR ANY
22 SUBDIVISION THEREOF."

23 Renumber succeeding sections accordingly.

24 Page 10, line 17, strike "4 of this act," and substitute "5 of this act, and
25 section 32-1-1108, C.R.S., enacted in section 7 of this act,".

26 Page 10, line 19, strike "4 of this act," and substitute "5 of this act, and
27 section 32-1-1108, C.R.S., enacted in section 7 of this act,".

28 Page 10, line 21, strike "5 of this act," and substitute "6 of this act, and
29 section 32-1-1108, C.R.S., enacted in section 8 of this act,".

30 Page 10, line 23, strike "5 of this act," and substitute "6 of this act, and
31 section 32-1-1108, C.R.S., enacted in section 8 of this act,".

32 Strike "takes" and substitute "take" on: **page 10**, lines 18, 19, 22, and 23.

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