

An Act

HOUSE BILL 22-1312

BY REPRESENTATIVE(S) Lynch and Woodrow, Pico, Valdez D., Catlin, Exum, Herod, Lontine, Snyder, Williams;
also SENATOR(S) Moreno and Woodward, Kirkmeyer, Zenzinger, Hansen, Pettersen.

CONCERNING MODIFICATIONS TO SALES TAX STATUTES IN ORDER TO ADDRESS CERTAIN DEFECTS AND ANACHRONISMS.

Be it enacted by the General Assembly of the State of Colorado:

SECTION 1. In Colorado Revised Statutes, 29-2-106, **amend** (3)(c)(II) as follows:

29-2-106. Collection - administration - enforcement.
(3) (c) (II) A qualified purchaser that provides a direct payment permit number to a vendor or retailer shall be liable and responsible for the amount of sales tax imposed on any sale made to the qualified purchaser pursuant to this article in the same manner as liability would be imposed on a qualified purchaser for state sales tax pursuant to ~~section 39-26-105 (3)~~; ~~C.R.S.~~ SECTION 39-26-105 (5).

SECTION 2. In Colorado Revised Statutes, 30-20-604.5, **amend**

Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.

(2)(a.5)(II) as follows:

30-20-604.5. District sales tax. (2) (a.5) (II) A qualified purchaser that provides a direct payment permit number to a vendor or retailer shall be liable and responsible for the amount of sales tax imposed on any sale made to the qualified purchaser pursuant to this section in the same manner as liability would be imposed on a qualified purchaser for state sales tax pursuant to ~~section 39-26-105 (3), C.R.S.~~ SECTION 39-26-105 (5).

SECTION 3. In Colorado Revised Statutes, 32-9-119, **amend** (2)(c)(I.5)(B) as follows:

32-9-119. Additional powers of district. (2) (c) Sales tax levied pursuant to this subsection (2) shall be collected, administered, and enforced as follows:

(I.5) (B) A qualified purchaser that provides a direct payment permit number to a vendor or retailer shall be liable and responsible for the amount of sales tax levied on any sale made to the qualified purchaser pursuant to this subsection (2) in the same manner as liability would be imposed on a qualified purchaser for state sales tax pursuant to ~~section 39-26-105 (3), C.R.S.~~ SECTION 39-26-105 (5).

SECTION 4. In Colorado Revised Statutes, 32-13-110, **amend** (2)(b)(II) as follows:

32-13-110. Tax imposed - collection - administration of tax - use. (2) (b) (II) A qualified purchaser that provides a direct payment permit number to a vendor or retailer shall be liable and responsible for the amount of sales tax levied on any sale made to the qualified purchaser pursuant to this article in the same manner as liability would be imposed on a qualified purchaser for state sales tax pursuant to ~~section 39-26-105 (3), C.R.S.~~ SECTION 39-26-105 (5).

SECTION 5. In Colorado Revised Statutes, 39-26-102, **amend** (1.3) as follows:

39-26-102. Definitions. As used in this article 26, unless the context otherwise requires:

(1.3) "Auction sale" means any sale conducted or transacted at a permanent place of business operated by an auctioneer or a sale conducted and transacted at any location where tangible personal property is sold by an auctioneer when such auctioneer is acting either as agent for the owner of such personal property or is in fact the owner thereof. The auctioneer at any sale defined in ~~subsection (11)~~ SUBSECTION (10) of this section, except when acting as an agent for a duly licensed retailer or vendor or when selling only tangible personal property that is exempt under the provisions of section 39-26-716 (4)(a) and (4)(b), is a retailer or vendor as defined in subsection (8) of this section and the sale made by the auctioneer is a retail sale as defined in subsection (9) of this section, and the business conducted by said auctioneer in accomplishing such sale is the transaction of a business as defined by subsection (2) of this section.

SECTION 6. In Colorado Revised Statutes, 39-26-105, **repeal** (5)(b) as follows:

39-26-105. Vendor liable for tax - definitions - repeal. (5) (b) ~~Notwithstanding the provisions of section 39-21-113 (4), the department of revenue shall make available to all qualified purchasers an electronic list of all remote sellers and their Colorado account numbers in order to facilitate the qualified purchaser's appropriate remittance of tax pursuant to paragraph (a) of this subsection (5). Such list must remain confidential in the hands of the qualified purchaser, and the qualified purchaser is subject to the same limitations specified in section 39-21-113 (4) that apply to the department of revenue, including the requirement that such list be used only for the purpose of proper administration of the tax.~~

SECTION 7. In Colorado Revised Statutes, 39-26-724, **repeal** (1)(b), (2)(a.5), and (2)(c) as follows:

39-26-724. Components used to produce energy from a renewable energy source - definitions. (1) (b) ~~For state fiscal years 2009-10 through 2016-17, all sales, storage, and use of components used in solar thermal systems shall be exempt from taxation under parts 1 and 2 of this article.~~

(2) As used in this section:

(a.5) ~~"Components used in solar thermal systems" include, but are~~

not limited to:

~~(I) Solar collectors, including flat-plate collectors, evacuated tube collectors, solar air collectors, and concentrating solar thermal collectors;~~

~~(II) Tanks for the storage of gases or liquids that have been heated or cooled by solar-generated energy;~~

~~(III) Pumps, impellers, and fans for the circulation of gases or liquids that have been heated or cooled by solar-generated energy;~~

~~(IV) Heat exchangers used to transfer solar-generated energy;~~

~~(V) Support structures, racks, and foundations for any components listed in subparagraphs (I) to (IV) of this paragraph (a.5); and~~

~~(VI) Any other system components such as piping, valves, gauges, fittings, insulation, and controls for any components listed in subparagraphs (I) to (IV) of this paragraph (a.5).~~

~~(c) "Solar thermal system" means a system whose primary purpose is to use energy from the sun to produce heat or cold for:~~

~~(I) Heating or cooling a residential or commercial building;~~

~~(II) Heating or cooling water; or~~

~~(III) Any industrial, commercial, or manufacturing process.~~

SECTION 8. Act subject to petition - effective date. This act takes effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly; except that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within such period, then the act, item, section, or part will not take effect unless approved by the people at the general election to be held in

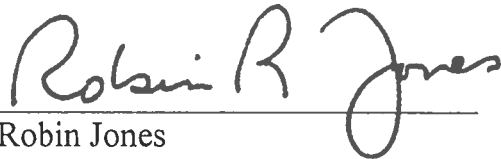
November 2022 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.



Alec Garnett
SPEAKER OF THE HOUSE
OF REPRESENTATIVES



Steve Fenberg
PRESIDENT OF
THE SENATE

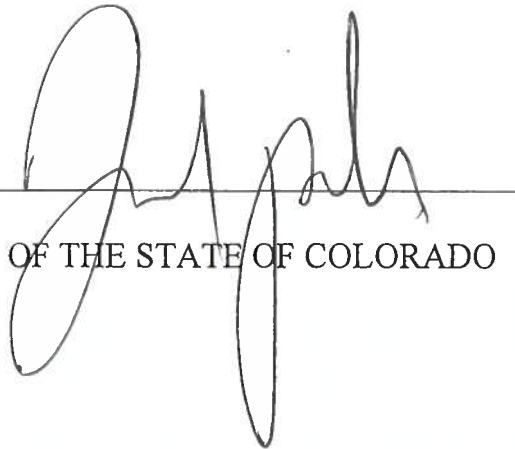


Robin Jones
CHIEF CLERK OF THE HOUSE
OF REPRESENTATIVES



Cindi L. Markwell
SECRETARY OF
THE SENATE

APPROVED May 20 at 4:45 p.m.
(Date and Time)



Jared S. Polis
GOVERNOR OF THE STATE OF COLORADO