

SENATE COMMITTEE OF REFERENCE REPORT

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Chair of Committee

April 11, 2024  
Date

Committee on Local Government & Housing.

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

SB24-194 be amended as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation:

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,

1 FACILITIES, OR IMPROVEMENTS, INCLUDING OIL OR GAS WELLS AND  
2 RELATED EQUIPMENT, ON PREVIOUSLY IMPROVED OR ON UNIMPROVED  
3 REAL PROPERTY WITHIN THE DISTRICT'S JURISDICTIONAL BOUNDARIES;  
4 AND

5 (III) NO LATER THAN SIXTY CALENDAR DAYS BEFORE IMPOSING AN  
6 IMPACT FEE PURSUANT TO THIS SUBSECTION (1)(c), THE DISTRICT NOTIFIES  
7 THE CLERK OF EVERY MUNICIPALITY OR COUNTY THAT INCLUDES  
8 TERRITORY THAT IS WHOLLY OR PARTLY LOCATED WITHIN THE DISTRICT'S  
9 JURISDICTIONAL BOUNDARIES AND THAT MAY BE IMPACTED BY THE  
10 PROPOSED IMPACT FEE OF ITS INTENT TO IMPOSE THE FEE AND PROVIDES A  
11 REASONABLE OPPORTUNITY FOR THE MUNICIPALITY OR COUNTY TO SUBMIT  
12 WRITTEN COMMENTS REGARDING THE IMPACT FEE TO THE BOARD OF THE  
13 DISTRICT."

14 Renumber succeeding sections accordingly.

15 Page 7, line 5 strike "A".

16 Page 7, strike lines 6 and 7.

17 Page 7, line 8, strike "EVEN-NUMBERED YEAR" and substitute "AN  
18 ELECTION HELD ON THE DATE OF A STATE GENERAL ELECTION".

19 Page 8, line 15, strike "A".

20 Page 8, strike lines 16 and 17.

21 Page 8, line 18, strike "EVEN-NUMBERED YEAR" and substitute "AN  
22 ELECTION HELD ON THE DATE OF A STATE GENERAL ELECTION".

23 Page 10, after line 6 insert:

24 "SECTION 7. In Colorado Revised Statutes, add 32-1-1108 as  
25 follows:

26 **32-1-1108. Special financial provisions - ambulance districts.**

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

34 (a) THE BOARD MAY LEVY THE SALES TAX ONLY IF THE QUESTION

1 OF LEVYING THE SALES TAX IS SUBMITTED TO AND APPROVED BY A  
2 MAJORITY OF THE ELIGIBLE ELECTORS OF THE DISTRICT VOTING AT AN  
3 ELECTION HELD ON THE DATE OF A STATE GENERAL ELECTION OR ON THE  
4 FIRST TUESDAY OF NOVEMBER IN AN ODD-NUMBERED YEAR IN  
5 ACCORDANCE WITH THIS ARTICLE 1, ARTICLE 13.5 OF TITLE 1, AND  
6 SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION. THE BALLOT  
7 ISSUE MUST PROVIDE THAT THE SALES TAX TO BE LEVIED SHALL BE IN  
8 ADDITION TO OTHER TAXES LEVIED BY THE DISTRICT. THE DISTRICT SHALL  
9 PAY ALL COSTS OF THE ELECTION.

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

13 (2) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE  
14 SHALL COLLECT, ADMINISTER, AND ENFORCE ANY SALES TAX LEVIED BY  
15 A DISTRICT PURSUANT TO PART 2 OF ARTICLE 2 OF TITLE 29, AS ADDED AND  
16 AMENDED WITH RELOCATED PROVISIONS IN SENATE BILL 24-025,  
17 ENACTED IN 2024. THE DISTRICT SHALL PAY THE NET INCREMENTAL COST  
18 INCURRED BY THE DEPARTMENT OF REVENUE IN THE ADMINISTRATION AND  
19 COLLECTION OF THE SALES TAX.

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

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

27 **32-1-1108. Special financial provisions - ambulance districts.**

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

35 (a) THE BOARD MAY LEVY THE SALES TAX ONLY IF THE QUESTION  
36 OF LEVYING THE SALES TAX IS SUBMITTED TO AND APPROVED BY A  
37 MAJORITY OF THE ELIGIBLE ELECTORS OF THE DISTRICT VOTING AT AN  
38 ELECTION HELD ON THE DATE OF A STATE GENERAL ELECTION OR ON THE  
39 FIRST TUESDAY OF NOVEMBER IN AN ODD-NUMBERED YEAR IN  
40 ACCORDANCE WITH THIS ARTICLE 1, ARTICLE 13.5 OF TITLE 1, AND  
41 SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION. THE BALLOT  
42 ISSUE MUST PROVIDE THAT THE SALES TAX TO BE LEVIED SHALL BE IN  
43 ADDITION TO OTHER TAXES LEVIED BY THE DISTRICT. THE DISTRICT SHALL

1 PAY ALL COSTS OF THE ELECTION.

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

5 (2) (a) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF  
6 REVENUE SHALL COLLECT, ADMINISTER, AND ENFORCE ANY SALES TAX  
7 LEVIED BY A DISTRICT IN THE SAME MANNER USED TO COLLECT,  
8 ADMINISTER, AND ENFORCE THE STATE SALES TAX LEVIED PURSUANT TO  
9 ARTICLE 26 OF TITLE 39, INCLUDING THE RETENTION BY A VENDOR OF THE  
10 PERCENTAGE OF THE AMOUNT REMITTED TO COVER THE VENDOR'S  
11 EXPENSE IN THE COLLECTION AND REMITTANCE OF THE SALES TAX  
12 SPECIFIED IN SECTION 39-26-105. THE EXECUTIVE DIRECTOR OF THE  
13 DEPARTMENT OF REVENUE SHALL MAKE MONTHLY DISTRIBUTIONS OF  
14 SALES TAX COLLECTIONS TO THE DISTRICT. THE DISTRICT SHALL PAY THE  
15 NET INCREMENTAL COST INCURRED BY THE DEPARTMENT OF REVENUE IN  
16 THE ADMINISTRATION AND COLLECTION OF THE SALES TAX.

17 (b) A QUALIFIED PURCHASER MAY PROVIDE A DIRECT PAYMENT  
18 PERMIT NUMBER ISSUED PURSUANT TO SECTION 39-26-103.5 TO A VENDOR  
19 OR RETAILER THAT IS LIABLE AND RESPONSIBLE FOR COLLECTING AND  
20 REMITTING ANY SALES TAX LEVIED ON A SALE MADE TO THE QUALIFIED  
21 PURCHASER PURSUANT TO THE PROVISIONS OF THIS SECTION. A VENDOR  
22 OR RETAILER THAT HAS RECEIVED A DIRECT PAYMENT PERMIT NUMBER IN  
23 GOOD FAITH FROM A QUALIFIED PURCHASER IS NOT LIABLE OR  
24 RESPONSIBLE FOR COLLECTION AND REMITTANCE OF ANY SALES TAX  
25 LEVIED ON A SALE THAT IS PAID FOR DIRECTLY FROM THE QUALIFIED  
26 PURCHASER'S MONEY AND NOT THE PERSONAL MONEY OF AN INDIVIDUAL  
27 IN ACCORDANCE WITH SECTION 39-26-105 (1)(a)(I)(B).

28 (c) A QUALIFIED PURCHASER THAT PROVIDES A DIRECT PAYMENT  
29 PERMIT NUMBER TO A VENDOR OR RETAILER IS LIABLE AND RESPONSIBLE  
30 FOR THE AMOUNT OF SALES TAX LEVIED ON A SALE MADE TO THE  
31 QUALIFIED PURCHASER IN THE SAME MANNER AS LIABILITY WOULD BE  
32 LEVIED ON A QUALIFIED PURCHASER FOR STATE SALES TAX PURSUANT TO  
33 SECTION 39-26-105 (5)(a).

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

39 Renumber succeeding sections accordingly.

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

- 1 Page 10, line 19, strike "4 of this act," and substitute "5 of this act, and  
2 section 32-1-1108, C.R.S., enacted in section 7 of this act,".
- 3 Page 10, line 21, strike "5 of this act," and substitute "6 of this act, and  
4 section 32-1-1108, C.R.S., enacted in section 8 of this act,".
- 5 Page 10, line 23, strike "5 of this act," and substitute "6 of this act, and  
6 section 32-1-1108, C.R.S., enacted in section 8 of this act,".
- 7 Strike "takes" and substitute "take" on: **page 10**, lines 18, 19, 22, and 23.

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