

CHAPTER 394

TAXATION

SENATE BILL 21-282

BY SENATOR(S) Bridges and Woodward, Cooke, Gardner, Ginal, Hisey, Holbert, Kirkmeyer, Kolker, Lee, Liston, Lundeen, Pettersen, Priola, Scott, Smallwood, Garcia;
also REPRESENTATIVE(S) Snyder and Van Winkle, Bennett, Exum, Hooton, Kennedy, Lontine, Mullica, Ortiz, Sandridge, Titone, Valdez A., Weissman, Woodrow, Young.

AN ACT**CONCERNING AN EXTENSION OF THE SMALL RETAILER EXCEPTION TO THE SALES AND USE TAX DESTINATION SOURCING RULES.**

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

SECTION 1. In Colorado Revised Statutes, 39-26-104, **repeal** (3)(c)(III); and **add** (3)(c)(IV) as follows:

39-26-104. Property and services taxed - definitions - repeal.
~~(3) (c) (III) (A) This subsection (3)(c) is repealed effective ninety days after the date that the revisor of statutes is notified by the department of revenue that a geographic information system that meets the defined scope of work set forth in the request for solicitation, provided by the state, is online and available for a retailer to use to determine the taxing jurisdiction in which an address resides. The department of revenue shall notify the revisor of statutes no later than fifteen days after such a system is online.~~

~~(B) The department of revenue shall immediately notify the retailers described in subsection (3)(c)(I) of this section that the geographic information system described in subsection (3)(c)(III)(A) of this section is online and that ninety days after the date of the notice to the revisor of statutes described in subsection (3)(c)(III)(A) of this section, the sourcing rules set forth in subsections (3)(a) and (3)(b) of this section will apply to all sales made by such retailers on and after such date.~~

(IV) THIS SUBSECTION (3)(C) IS REPEALED, EFFECTIVE FEBRUARY 1, 2022.

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.

SECTION 2. In Colorado Revised Statutes, 39-26-204, **repeal** (2)(b)(II); and **add** (2)(b)(III) as follows:

39-26-204. Periodic return - collection - repeal. (2) (b) (II) ~~This subsection (2)(b) is repealed effective ninety days after the date that the revisor of statutes is notified by the department of revenue that a geographic information system that meets the defined scope of work set forth in the request for solicitation, provided by the state, is online and available for a retailer to use to determine the taxing jurisdiction in which an address resides. The department shall notify the revisor of statutes no later than fifteen days after such a system is online.~~

(III) THIS SUBSECTION (2)(b) IS REPEALED, EFFECTIVE FEBRUARY 1, 2022.

SECTION 3. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, or safety.

Approved: June 30, 2021