

**Second Regular Session  
Seventy-fourth General Assembly  
STATE OF COLORADO**

**PREAMENDED**

*This Unofficial Version Includes Committee  
Amendments Not Yet Adopted on Second Reading*

LLS NO. 24-0546.01 Alison Killen x4350

**HOUSE BILL 24-1349**

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**HOUSE SPONSORSHIP**

**Duran**, Lindstedt

**SENATE SPONSORSHIP**

**(None)**,

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**House Committees**

Finance  
Appropriations

**Senate Committees**

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**A BILL FOR AN ACT**

101       **CONCERNING A NEW EXCISE TAX RELATED TO FIREARMS, AND, IN**  
102               **CONNECTION THEREWITH, CONTINGENT ON VOTER APPROVAL**  
103               **OF THE NEW TAX AND THE RETENTION BY THE STATE OF ALL**  
104               **REVENUE GENERATED BY THE NEW TAX AT THE 2024 GENERAL**  
105               **ELECTION, LEVYING AN EXCISE TAX ON THE NET TAXABLE SALES**  
106               **OF GUN DEALERS, GUN MANUFACTURERS, AND AMMUNITION**  
107               **VENDORS FROM THE RETAIL SALE IN THIS STATE OF ANY**  
108               **FIREARM, FIREARM PRECURSOR PART, OR AMMUNITION,**  
109               **REQUIRING THE EXCISE TAX REVENUE TO BE SPENT FOR MENTAL**  
110               **HEALTH SERVICES, INCLUDING FOR AT-RISK YOUTH, SCHOOL**  
111               **SAFETY AND GUN VIOLENCE PREVENTION, AND SUPPORT**  
112               **SERVICES FOR VICTIMS OF DOMESTIC VIOLENCE AND OTHER**  
113               **VIOLENT CRIMES, AND MAKING AN APPROPRIATION.**

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
*Capital letters or bold & italic numbers indicate new material to be added to existing law.*  
*Dashes through the words or numbers indicate deletions from existing law.*

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## Bill Summary

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

Subject to voter approval at the November 2024 general election, beginning April 1, 2025, the bill levies an excise tax on firearms dealers, firearms manufacturers, and ammunition vendors at the rate of 11% of the gross taxable sales from the retail sale of any firearm, firearm precursor part, or ammunition in this state and allows the state to collect and spend all revenue generated by the tax notwithstanding any limitations in section 20 of article X of the state constitution or any other provision of law. Such retail sales to peace officers and law enforcement agencies are exempt from the excise tax. In addition, such retail sales made during any month are exempt from the excise tax if the total amount of gross taxable sales made by the firearms dealer, firearms manufacturer, or ammunition vendor during the month are less than \$2,000.

**Excise tax.** Every firearms dealer, firearms manufacturer, and ammunition vendor engaged in the retail sale of firearms, firearm precursor parts, or ammunition in this state is required to file a return and remit the excise tax due on a monthly basis, provide specified information to the department of revenue (department) in the return, and maintain specified records that must be available for inspection by the department.

**Allocation of tax revenue.** The bill requires all money received and collected in payment of the excise tax to be transmitted for ultimate deposit in the firearms and ammunition excise tax cash fund (fund) created in the bill. All such money and any fund investment earnings must then be transferred as follows:

- The first \$45 million in the first fiscal year and that amount as adjusted for inflation or deflation in each fiscal year thereafter must be transferred to the Colorado crime victim services fund (victim services fund) in the division of criminal justice (division) of the department of public safety for crime victim services grants;
- The next \$5 million in each fiscal year must be transferred to the victims and witnesses assistance and law enforcement fund for local judicial districts;
- The next \$5 million in each fiscal year must be transferred to the victim services fund for mass tragedy response and prevention programs; except that any money that is transferred but not spent or encumbered for that purpose in

a given fiscal year may be used by the division for additional crime victim services grants;

- The next \$4 million in each fiscal year must be transferred to the wildlife cash fund in the division of parks and wildlife of the department of natural resources for administration and enforcement of wildlife laws against the illegal use of firearms;
- The next \$2 million in each fiscal year must be transferred to the wildlife cash fund for programs to support shooting and shooting range safety; and
- Any remaining money in each fiscal year must be transferred to the victim services fund for crime victim services grants.

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

2 **SECTION 1.** In Colorado Revised Statutes, **add** article 37 to title  
3 39 as follows:

4 **ARTICLE 37**

5 **Firearms and Ammunition Excise Tax**

6 **PART 1**

7 **FIREARMS AND AMMUNITION EXCISE TAX**

8 **39-37-101. Short title.** THE SHORT TITLE OF THIS ACT IS THE  
9 "CRIME VICTIM AND SURVIVOR SERVICES FUNDING SECURITY ACT".

10 **39-37-102. Legislative declaration.** (1) THE GENERAL ASSEMBLY  
11 FINDS AND DECLARES THAT:

12 (a) COLORADO NEEDS CONSISTENT AND RELIABLE FUNDING FROM  
13 THE STATE TO SUSTAIN THE SERVICES CRIME VICTIMS DEPEND ON,  
14 INCLUDING WRAPAROUND SERVICES, HOUSING ASSISTANCE, LEGAL  
15 ADVOCACY, EMERGENCY SHELTER, LONG-TERM SAFE HOUSING, CASE  
16 MANAGEMENT, ON-SITE CRISIS RESPONSE, EMERGENCY FINANCIAL  
17 ASSISTANCE, COUNSELING, AND MORE;

18 (b) INCONSISTENT AND FLUCTUATING FUNDING HURTS VICTIM AND

1 SURVIVOR SERVICE PROVIDERS ALIKE. MANY AGENCIES ARE ALREADY  
2 WORKING BEYOND THEIR MEANS TO ATTEMPT TO MEET THE GROWING  
3 NEEDS OF VICTIMS AND SURVIVORS IN THEIR COMMUNITIES.

4 (c) OVER THE LAST SEVERAL YEARS, AGENCIES HAVE MADE THE  
5 DIFFICULT DECISION TO DOWNSIZE DUE TO A LACK OF FUNDING WHILE, AT  
6 THE SAME TIME, MORE VICTIMS AND SURVIVORS ARE SEEKING EXISTING  
7 SERVICES AND MORE COMPLEX LEVELS OF SERVICES;

8 (d) ACCESS TO A FIREARM MAKES IT FIVE TIMES MORE LIKELY  
9 THAT A WOMAN WILL DIE AT THE HANDS OF AN INTIMATE PARTNER. EVERY  
10 MONTH, SEVENTY WOMEN NATIONWIDE, ON AVERAGE, ARE SHOT AND  
11 KILLED BY AN INTIMATE PARTNER. OVER THIRTEEN PERCENT OF WOMEN  
12 IN AMERICA ALIVE TODAY, AROUND TWENTY MILLION WOMEN, HAVE BEEN  
13 THREATENED BY AN INTIMATE PARTNER USING A FIREARM. IN THE UNITED  
14 STATES, BETWEEN 2014 AND 2019, SIXTY PERCENT OF MASS SHOOTING  
15 EVENTS WERE FOUND TO BE DOMESTIC VIOLENCE ATTACKS OR TO HAVE  
16 BEEN PERPETRATED BY THOSE WITH A HISTORY OF DOMESTIC VIOLENCE.

17 (e) FIREARMS, FIREARM PRECURSOR PARTS, AND AMMUNITION  
18 SOLD BY FIREARMS DEALERS, FIREARMS MANUFACTURERS, AND  
19 AMMUNITION VENDORS CONTRIBUTE TO GUN VIOLENCE AND ITS BROADER  
20 SOCIETAL HARMS. GUN DEALERS, FOR EXAMPLE, ARE THE LEADING  
21 SOURCE OF FIREARMS TRAFFICKED TO ILLEGAL MARKETS, OFTEN THROUGH  
22 STRAW PURCHASES AS WELL AS NEGLIGENT LOSSES.

23 (f) THE EXCISE TAX ON THE NET TAXABLE SALES OF FIREARMS  
24 DEALERS, FIREARMS MANUFACTURERS, AND AMMUNITION VENDORS FOR  
25 RETAIL SALES IN THIS STATE IS ANALOGOUS TO LONGSTANDING FEDERAL  
26 LAW, WHICH HAS, SINCE 1919, PLACED A TEN TO ELEVEN PERCENT EXCISE  
27 TAX ON THE SALE OF FIREARMS AND AMMUNITION BY MANUFACTURERS,

1 PRODUCERS, AND IMPORTERS;

2 (g) REVENUE FROM THIS FEDERAL EXCISE TAX HAS BEEN USED,  
3 SINCE PASSAGE OF THE FEDERAL "PITTMAN-ROBERTSON WILDLIFE  
4 RESTORATION ACT" IN 1937, TO FUND WILDLIFE CONSERVATION EFFORTS  
5 THAT REMEDIATE THE EFFECTS THAT FIREARMS AND AMMUNITION HAVE  
6 ON WILDLIFE POPULATIONS THROUGH GAME HUNTING, PARTICULARLY  
7 THROUGH GRANTS TO STATE WILDLIFE AGENCIES, AND FOR  
8 CONSERVATION-RELATED RESEARCH, TECHNICAL ASSISTANCE, HUNTER  
9 SAFETY, AND HUNTER DEVELOPMENT;

10 (h) THIS ACT WILL SIMILARLY PLACE A REASONABLE STATE  
11 SURTAX ON FIREARM AND AMMUNITION INDUSTRY MEMBERS THAT PROFIT  
12 FROM THE SALE OF FIREARMS AND AMMUNITION IN ORDER TO GENERATE  
13 SUSTAINED REVENUE FOR PROGRAMS THAT ARE DESIGNED TO REMEDIATE  
14 THE DEVASTATING IMPACTS OF THESE PRODUCTS ON FAMILIES AND  
15 COMMUNITIES ACROSS THIS STATE;

16 (i) THE NATIONAL RIFLE ASSOCIATION HAS REFERRED TO THE  
17 FEDERAL EXCISE TAX SCHEME AS A "LEGISLATIVE MODEL" AND "FRIEND OF  
18 THE HUNTER", AND THE NATIONAL SHOOTING SPORTS  
19 FOUNDATION(NSSF) HAS REPEATEDLY EMPHASIZED THE IMPORTANCE OF  
20 THIS FEDERAL FIREARM INDUSTRY EXCISE TAX AS WELL. A 2019  
21 STATEMENT BY AN NSSF DIRECTOR PUBLISHED ON THE NSSF'S WEBSITE  
22 EMPHASIZED THAT "AN OFTEN OVERLOOKED, AND CERTAINLY  
23 UNDER-COMMUNICATED BENEFIT, IS THE IMPACT THAT EXCISE TAXES ON  
24 FIREARMS AND AMMUNITION HAVE ON CONSERVATION AND WILDLIFE  
25 POPULATIONS", AND A SIMILAR 2018 STATEMENT FROM NSSF PRAISED  
26 KEY PITTMAN AND WILLIS ROBERTSON, THE LEGISLATORS WHO  
27 SPONSORED THE FEDERAL EXCISE TAX, AS "HEROES OF THE MOST

1 SUCCESSFUL CONSERVATION MODEL IN THE WORLD".

2 (j) THIS ACT WILL SIMILARLY PROVIDE DEDICATED REVENUE TO  
3 SUSTAIN AND EXPAND EFFECTIVE GUN VIOLENCE PREVENTION, HEALING,  
4 AND RECOVERY PROGRAMS FOR FAMILIES AND COMMUNITIES ACROSS  
5 COLORADO, PARTICULARLY IN COMMUNITIES MOST DISPROPORTIONATELY  
6 IMPACTED BY GUN VIOLENCE;

7 (k) THIS ACT IS CONSISTENT WITH OUR NATION'S LONGSTANDING  
8 HISTORICAL TRADITION OF REGULATING COMMERCIAL FIREARM AND  
9 AMMUNITION MANUFACTURERS AND SELLERS, INCLUDING THROUGH  
10 FEDERAL, STATE, AND LOCAL TAXES ON THIS COMMERCIAL ACTIVITY. AN  
11 1883 CALIFORNIA STATUTE, FOR INSTANCE, DIRECTED LOCAL  
12 GOVERNMENTS TO PROVIDE FOR PAYMENT OF ALL REVENUE ASSESSED AS  
13 A TAX, OR RECEIVED FOR LICENSES, ON THE STORAGE, MANUFACTURE, AND  
14 SALE OF GUNPOWDER AND RELATED PRODUCTS IN ORDER TO FUND A  
15 "FIREMAN'S CHARITABLE FUND" TO SUPPORT PROFESSIONALS TASKED  
16 WITH REMEDIATING THE COLLATERAL IMPACTS OF FIREARM-RELATED  
17 COMMERCIAL ACTIVITY ON PUBLIC SAFETY THROUGH FIRE RISK.

18 (l) IN THE HISTORICAL RECORD, OTHER STATES, INCLUDING  
19 MISSISSIPPI (1844), NORTH CAROLINA (1857), GEORGIA (1866),  
20 ALABAMA (1867), THE THEN-INDEPENDENT KINGDOM OF HAWAII (1870),  
21 NEBRASKA (1895), FLORIDA (1898), WYOMING (1899), AND VIRGINIA  
22 (1926), HAVE SIMILARLY ENACTED LONGSTANDING COMMERCIAL,  
23 OCCUPATIONAL, OR OTHER TAXES ON THOSE SELLING, PURCHASING, OR  
24 POSSESSING FIREARMS AND OTHER DANGEROUS WEAPONS;

25 (m) THE TAX SPECIFIED IN THIS ACT IS A MODEST AND REASONABLE  
26 TAX ON A PROFITABLE INDUSTRY WHOSE LAWFUL AND LEGITIMATE  
27 BUSINESS ACTIVITY IMPOSES SUBSTANTIAL HARMFUL EXTERNALITIES ON

1 COLORADO'S FAMILIES, COMMUNITIES, AND TAXPAYERS. THE MODEST TAX  
2 PROPOSED IN THIS ACT MIRRORS THE FEDERAL EXCISE TAX ON FIREARM  
3 AND AMMUNITION INDUSTRY PARTICIPANTS AND IS SIMILARLY DEDICATED  
4 TO FUNDING PROGRAMS TO REMEDIATE THE DIRECT COSTS TO INDIVIDUALS  
5 AND COMMUNITIES RESULTING FROM THE ACCESSIBILITY OF FIREARMS AND  
6 AMMUNITION IN THIS STATE.

7 **39-37-103. Definitions.** AS USED IN THIS ARTICLE 37, UNLESS THE  
8 CONTEXT OTHERWISE REQUIRES:

9 (1) "AMMUNITION" MEANS AMMUNITION OR CARTRIDGE CASES,  
10 PRIMERS, BULLETS, OR PROPELLANT POWDER DESIGNED FOR USE IN ANY  
11 FIREARM.

12 (2) "AMMUNITION VENDOR" MEANS ANY PERSON WHO ENGAGES IN  
13 ANY RETAIL SALE OF AMMUNITION TO A CONSUMER IN THIS STATE.

14 (3) "DOING BUSINESS IN THIS STATE" MEANS THE SELLING,  
15 LEASING, OR DELIVERING IN THIS STATE, OR ANY ACTIVITY IN THIS STATE  
16 IN CONNECTION WITH THE SELLING, LEASING, OR DELIVERING IN THIS  
17 STATE, OF FIREARMS, FIREARMS PRECURSOR PARTS, OR AMMUNITION BY  
18 A RETAIL SALE, FOR USE, STORAGE, DISTRIBUTION, OR CONSUMPTION,  
19 WITHIN THIS STATE BY A PERSON WHO:

20 (a) MAINTAINS WITHIN THIS STATE, DIRECTLY OR INDIRECTLY OR  
21 BY A SUBSIDIARY, AN OFFICE, DISTRIBUTION FACILITY, SALESROOM,  
22 WAREHOUSE, STORAGE PLACE, OR OTHER SIMILAR PLACE OF BUSINESS,  
23 INCLUDING THE EMPLOYMENT OF A RESIDENT OF THIS STATE WHO WORKS  
24 FROM A HOME OFFICE IN THIS STATE; OR

25 (b) SOLICITS, EITHER BY DIRECT REPRESENTATIVES, INDIRECT  
26 REPRESENTATIVES, MANUFACTURERS' AGENTS, BY DISTRIBUTION OF  
27 CATALOGUES OR OTHER ADVERTISING, BY USE OF ANY COMMUNICATION

1 MEDIA, OR BY USE OF THE NEWSPAPER, RADIO, OR TELEVISION  
2 ADVERTISING MEDIA, OR BY ANY OTHER MEANS WHATSOEVER, BUSINESS  
3 FROM PERSONS RESIDING IN THIS STATE AND BY REASON THEREOF  
4 RECEIVING ORDERS FROM, OR SELLING OR LEASING TANGIBLE PERSONAL  
5 PROPERTY TO, SUCH PERSONS RESIDING IN THIS STATE FOR USE,  
6 CONSUMPTION, DISTRIBUTION, AND STORAGE, FOR USE OR CONSUMPTION  
7 IN THIS STATE DURING THE FOLLOWING PERIODS:

8 (I) AN ENTIRE CALENDAR YEAR IF, IN THE PREVIOUS CALENDAR  
9 YEAR, THE PERSON HAS MADE RETAIL SALES OF FIREARMS, FIREARMS  
10 PRECURSOR PARTS, OR AMMUNITION IN THIS STATE EXCEEDING TWENTY  
11 THOUSAND DOLLARS; OR

12 (II) ON AND AFTER THE FIRST DAY OF THE MONTH AFTER THE  
13 NINETIETH DAY AFTER THE PERSON HAS MADE RETAIL SALES OF FIREARMS,  
14 FIREARMS PRECURSOR PARTS, OR AMMUNITION IN THIS STATE IN THE  
15 CURRENT CALENDAR YEAR THAT EXCEED TWENTY THOUSAND DOLLARS.

16 (4) "EXCISE TAX" OR "TAX" MEANS THE TAX IMPOSED BY THIS  
17 ARTICLE 37.

18 (5) "EXECUTIVE DIRECTOR" MEANS THE EXECUTIVE DIRECTOR OF  
19 THE DEPARTMENT OF REVENUE.

20 (6) "FIREARM" MEANS A FIREARM AS DEFINED IN SECTION  
21 18-12-101 (1)(b.7) AND ANY INSTRUMENT OR DEVICE DESCRIBED IN  
22 SECTION 18-1-901 (3)(h), 18-12-401 (1)(a), OR 18-12-506 (2).

23 (7) "FIREARM PRECURSOR PART" MEANS:

24 (a) AN UNFINISHED FRAME OR RECEIVER AS DEFINED IN SECTION  
25 18-12-101 (1)(l);

26 (b) A FIRE CONTROL COMPONENT AS DEFINED IN SECTION  
27 18-12-101 (1)(c.3);



1 (c) A DEVICE MARKETED OR SOLD TO THE PUBLIC THAT IS  
2 DESIGNED OR ADAPTED TO BE INSERTED INTO, AFFIXED ONTO, OR USED IN  
3 CONJUNCTION WITH A FIREARM IF THE DEVICE IS:

4 (I) REASONABLY DESIGNED OR INTENDED TO BE USED TO INCREASE  
5 A FIREARM'S RATE OF FIRE, CONCEALABILITY, MAGAZINE CAPACITY, OR  
6 DESTRUCTIVE CAPACITY; OR

7 (II) REASONABLY DESIGNED OR INTENDED TO BE USED TO  
8 INCREASE A FIREARM'S STABILITY AND HANDLING WHEN THE FIREARM IS  
9 REPEATEDLY FIRED; OR

10 (d) ANY MACHINE OR DEVICE THAT IS MARKETED OR SOLD TO THE  
11 PUBLIC THAT IS REASONABLY DESIGNED OR INTENDED TO BE USED TO  
12 MANUFACTURE OR PRODUCE A FIREARM.

13 (8) "FIREARMS DEALER" OR "GUN DEALER" MEANS ANY PERSON  
14 WHO IS A FEDERALLY LICENSED FIREARMS DEALER AS DEFINED IN SECTION  
15 18-12-101 (1)(b.4) OR A LICENSED GUN DEALER AS DEFINED IN SECTION  
16 18-12-506 (6).

17 (9) "FIREARMS MANUFACTURER" OR "GUN MANUFACTURER"  
18 MEANS ANY PERSON WHO IS LICENSED TO MANUFACTURE FIREARMS OR  
19 AMMUNITION PURSUANT TO 18 U.S.C. SEC. 921 ET SEQ. AND WHO  
20 ENGAGES IN ANY RETAIL SALE OF A FIREARM, FIREARM PRECURSOR PART,  
21 OR AMMUNITION TO A CONSUMER IN THIS STATE.

22 (10) "FUND" MEANS THE FIREARMS AND AMMUNITION EXCISE TAX  
23 CASH FUND CREATED IN SECTION 39-37-301 (1)(a).

24  
25 (11)(a) "LAW ENFORCEMENT AGENCY" MEANS A DEPARTMENT OR  
26 AGENCY OF THE STATE OR OF A COUNTY, CITY, CITY AND COUNTY, OR  
27 TOWN WITHIN THE STATE THAT EMPLOYS AT LEAST ONE PEACE OFFICER

1 WHO IS AUTHORIZED TO CARRY A FIREARM WHILE ON DUTY.

2 (b) "LAW ENFORCEMENT AGENCY" INCLUDES A FEDERAL LAW  
3 ENFORCEMENT AGENCY AND A TRIBAL LAW ENFORCEMENT AGENCY.

4 (12) "NET TAXABLE SALES" MEANS THE AGGREGATE PURCHASE  
5 PRICE RECEIVED OR DUE IN MONEY, CREDITS, OR PROPERTY, OR OTHER  
6 CONSIDERATION VALUED IN MONEY FROM ALL RETAIL SALES WITHIN THIS  
7 STATE, AND EMBRACED WITHIN THE PROVISIONS OF THIS ARTICLE, LESS  
8 DEDUCTIONS FOR:

9 (a) AN AMOUNT EQUAL TO THE PURCHASE PRICE OF PROPERTY  
10 EXEMPT FROM TAX PURSUANT TO SECTION 39-37-105;

11 (b) AN AMOUNT EQUAL TO THE PURCHASE PRICE OF PROPERTY  
12 RETURNED BY THE PURCHASER WHEN THE FULL SALE PRICE THEREOF IS  
13 REFUNDED WHETHER IN CASH OR BY CREDIT; AND

14 (c) AN AMOUNT EQUAL TO THE PURCHASE PRICE OF PROPERTY  
15 SOLD ON ACCOUNT FOUND TO BE WORTHLESS AND ACTUALLY CHARGED  
16 OFF BY THE TAXPAYER FOR INCOME TAX PURPOSES, BUT IF ANY SUCH  
17 ACCOUNTS ARE THEREAFTER COLLECTED BY THE TAXPAYER, A TAX SHALL  
18 BE PAID UPON THE AMOUNTS COLLECTED.

19 (13) (a) "PEACE OFFICER" MEANS A CERTIFIED PEACE OFFICER  
20 DESCRIBED IN SECTION 16-2.5-102.

21 (b) "PEACE OFFICER" INCLUDES A POLICE OFFICER OR CRIMINAL  
22 INVESTIGATOR EMPLOYED BY A FEDERAL OR TRIBAL LAW ENFORCEMENT  
23 AGENCY AND A QUALIFIED RETIRED LAW ENFORCEMENT OFFICER, AS  
24 DEFINED IN 18 U.S.C. SEC. 926C (c).

25 (14) "PERSON" HAS THE SAME MEANING AS SET FORTH IN SECTION  
26 39-26-102 (6.3).

27 (15) (a) "PURCHASE PRICE" MEANS THE AGGREGATE

1 CONSIDERATION VALUED IN MONEY PAID OR DELIVERED OR PROMISED TO  
2 BE PAID OR DELIVERED BY THE USER OR CONSUMER IN CONSUMMATION OF  
3 A SALE, EXCLUSIVE OF:

4 (I) THE EXCISE TAX;

5 (II) ANY DIRECT TAX IMPOSED BY THE FEDERAL GOVERNMENT;

6 (III) ANY SALES OR USE TAX IMPOSED BY THIS STATE OR BY ANY  
7 POLITICAL SUBDIVISION THEREOF;

8 (IV) ANY RETAIL DELIVERY FEE AND ENTERPRISE RETAIL  
9 DELIVERY FEES IMPOSED OR COLLECTED AS SPECIFIED IN SECTION  
10 43-4-218;

11 (V) ANOTHER TAX OR FEE IMPOSED BY A GOVERNMENTAL ENTITY  
12 THAT IS COLLECTED AT THE SAME TIME AS THE EXCISE TAX.

13 (b) FOR PURPOSES OF THIS ARTICLE 37, "PURCHASE PRICE"  
14 INCLUDES THE FULL PURCHASE PRICE OF THE FIREARM, FIREARM  
15 PRECURSOR PART, OR AMMUNITION SOLD AFTER MANUFACTURE OR AFTER  
16 HAVING BEEN MADE TO ORDER AND INCLUDES THE FULL PURCHASE PRICE  
17 FOR MATERIAL USED AND THE SERVICE PERFORMED IN CONNECTION  
18 THEREWITH, AND THE PROFIT THEREON, INCLUDED IN THE PRICE CHARGED  
19 TO THE USER OR CONSUMER.

20 (16) "RETAIL SALE" MEANS ALL SALES MADE WITHIN THIS STATE  
21 EXCEPT WHOLESALE SALES.

22 (17) "SALE" MEANS THE ACQUISITION FOR ANY CONSIDERATION BY  
23 ANY PERSON OF A FIREARM, FIREARM PRECURSOR PART, OR AMMUNITION  
24 SUBJECT TO THE EXCISE TAX INCLUDING INSTALLMENT AND CREDIT SALES  
25 AND THE EXCHANGE OF SUCH PROPERTY AS WELL AS THE SALE THEREOF  
26 FOR MONEY AND EVERY SUCH TRANSACTION, CONDITIONAL OR  
27 OTHERWISE, FOR A CONSIDERATION CONSTITUTING A SALE.

1 (18) "VENDOR" MEANS A PERSON DOING BUSINESS IN THIS STATE  
2 AS AN AMMUNITION VENDOR, FIREARMS DEALER, OR A FIREARMS  
3 MANUFACTURER OR ANY COMBINATION THEREOF.

4 (19) "WHOLESALER" MEANS A PERSON DOING A REGULARLY  
5 ORGANIZED WHOLESALE OR JOBBING BUSINESS AND KNOWN TO THE TRADE  
6 AS SUCH AND SELLING TO RETAIL MERCHANTS, JOBBERS, DEALERS, OR  
7 OTHER WHOLESALERS, FOR THE PURPOSE OF RESALE.

8 (20) (a) "WHOLESALE SALE" MEANS:

9 (I) A SALE BY A WHOLESALE TO A VENDOR OR OTHER  
10 WHOLESALER FOR RESALE; OR

11 (II) A SALE TO A PERSON ENGAGED IN THE BUSINESS OF  
12 MANUFACTURING, COMPOUNDING, OR FURNISHING FOR SALE, PROFIT, OR  
13 USE ANY PROPERTY WHICH ENTERS INTO THE PROCESSING OF OR BECOMES  
14 AN INGREDIENT OR COMPONENT PART OF THE PRODUCT WHICH IS  
15 MANUFACTURED, COMPOUNDED, OR FURNISHED.

16 (b) "WHOLESALE SALE" DOES NOT INCLUDE A SALE BY A  
17 WHOLESALER TO A USER OR CONSUMER NOT FOR RESALE.

18 **39-37-104. Firearms, firearm precursor parts, and**  
19 **ammunition - excise tax levied upon gross taxable sales - tax rate.**

20 (1) ON AND AFTER APRIL 1, 2025, THERE IS LEVIED AN EXCISE TAX UPON  
21 EVERY VENDOR AT THE RATE OF NINE PERCENT OF THE GROSS TAXABLE  
22 SALES FROM THE RETAIL SALE IN THIS STATE OF ANY FIREARM, FIREARM  
23 PRECURSOR PART, OR AMMUNITION. EVERY VENDOR SHALL PAY THE TAX  
24 LEVIED BY THIS SECTION TO THE EXECUTIVE DIRECTOR IN ACCORDANCE  
25 WITH THE PROVISIONS OF THIS PART 1.

26 (2) THE DETERMINATION OF WHETHER A RETAIL SALE OCCURS IN  
27 THIS STATE IS GOVERNED BY THE PROVISIONS SET FORTH IN SECTION

1 39-26-104 (3)(a)(I) TO (3)(a)(V) AND THE DEFINITIONS SET FORTH IN  
2 SECTION 39-26-104 (3)(d)(I) AND (3)(d)(II).

3 **39-37-105. Exemption.** THE PURCHASE PRICE PAID IN  
4 CONSUMMATION OF THE RETAIL SALE OF ANY FIREARM, FIREARM  
5 PRECURSOR PART, OR AMMUNITION TO A PEACE OFFICER OR A LAW  
6 ENFORCEMENT AGENCY EMPLOYING THAT PEACE OFFICER IS EXEMPT FROM  
7 TAXATION PURSUANT TO THIS ARTICLE 37.

8 **39-37-106. Administration and enforcement - disputes and**  
9 **refunds - rules.** (1) THE EXECUTIVE DIRECTOR SHALL ADMINISTER AND  
10 ENFORCE THE TAX LEVIED PURSUANT TO THIS PART 1 IN ACCORDANCE  
11 WITH THE PROVISIONS OF ARTICLE 21 OF THIS TITLE 39.

12 (2) THE BURDEN OF PROVING THAT A SALE OF A FIREARM, FIREARM  
13 PRECURSOR PART, OR AMMUNITION IS NOT SUBJECT TO OR IS EXEMPT FROM  
14 THE EXCISE TAX, OR THAT A VENDOR IS NOT DOING BUSINESS IN THIS  
15 STATE, AS DEFINED IN SECTION 39-37-103 (3), OR IS OTHERWISE NOT  
16 REQUIRED TO MAKE A RETURN OR TO REMIT TAX PURSUANT TO THIS  
17 ARTICLE 37, SHALL BE ON THE VENDOR UNDER SUCH REASONABLE  
18 REQUIREMENTS OF PROOF AS THE EXECUTIVE DIRECTOR MAY PRESCRIBE  
19 BY RULE.

20 (3) (a) THE EXECUTIVE DIRECTOR SHALL MAKE A REFUND OR  
21 ALLOW A CREDIT TO ANY VENDOR THAT ESTABLISHES THAT THE VENDOR  
22 HAS OVERPAID THE TAX DUE PURSUANT TO THIS ARTICLE 37. NO SUCH  
23 REFUND SHALL BE MADE OR CREDIT ALLOWED IN AN AMOUNT GREATER  
24 THAN THE TAX PAID.

25 (b) THE VENDOR MUST FILE ANY CLAIM FOR REFUND OR CREDIT  
26 UNDER THIS SECTION WITHIN THREE YEARS AFTER THE DUE DATE OF THE  
27 RETURN SHOWING THE OVERPAYMENT. THE CLAIM MUST BE MADE ON

1 FORMS PRESCRIBED BY THE EXECUTIVE DIRECTOR AND MUST INCLUDE  
2 SUCH PERTINENT DATA, INFORMATION, OR DOCUMENTATION AS THE  
3 EXECUTIVE DIRECTOR MAY REQUIRE.

4 (c) UPON RECEIPT OF THE APPLICATION AND PROOF OF THE  
5 MATTERS CONTAINED THEREIN, THE EXECUTIVE DIRECTOR SHALL GIVE  
6 NOTICE TO THE VENDOR IN WRITING OF THE EXECUTIVE DIRECTOR'S  
7 DECISION. AGGRIEVED VENDORS MAY PETITION THE EXECUTIVE DIRECTOR  
8 FOR A HEARING ON THE CLAIM IN THE MANNER PROVIDED IN SECTION  
9 39-21-104.

10 (4) THE EXECUTIVE DIRECTOR SHALL PROMULGATE RULES FOR THE  
11 IMPLEMENTATION OF THIS PART 1.

12 **39-37-107. Registration required.** (1) (a) IT IS UNLAWFUL FOR  
13 ANY PERSON TO ENGAGE IN THE BUSINESS OF AN AMMUNITION VENDOR, A  
14 FIREARMS DEALER, OR A FIREARMS MANUFACTURER IN THIS STATE  
15 WITHOUT FIRST HAVING REGISTERED AS A VENDOR WITH THE EXECUTIVE  
16 DIRECTOR. A REGISTRATION APPLICATION PROPERLY FILED ON A FORM  
17 PRESCRIBED BY THE EXECUTIVE DIRECTOR AND ACCEPTED BY THE  
18 EXECUTIVE DIRECTOR IS VALID UNTIL DECEMBER 31 OF THE NEXT  
19 ODD-NUMBERED YEAR FOLLOWING THE DATE OF REGISTRATION, UNLESS  
20 SOONER CANCELLED OR REVOKED. A PERSON REGISTERING PURSUANT TO  
21 THIS SUBSECTION (1) SHALL DISCLOSE THE NAME OF THE VENDOR AND THE  
22 VENDOR'S BUSINESS LOCATION, INCLUDING THE STREET NUMBER OF THE  
23 VENDOR'S BUSINESS LOCATION, AND ANY OTHER FACTS THE EXECUTIVE  
24 DIRECTOR MAY REQUIRE.

25 (b) IT IS THE DUTY OF EVERY VENDOR ON OR BEFORE JANUARY 1  
26 OF EACH EVEN-NUMBERED YEAR TO RENEW THE VENDOR'S REGISTRATION  
27 IF THE VENDOR REMAINS IN RETAIL BUSINESS OR LIABLE TO ACCOUNT FOR

1 THE TAX LEVIED PURSUANT TO THIS ARTICLE 37.

2 (c) IF A VENDOR MAKES RETAIL SALES AT TWO OR MORE SEPARATE  
3 PLACES OF BUSINESS IN THIS STATE, A SEPARATE REGISTRATION FOR EACH  
4 PLACE OF BUSINESS IS REQUIRED.

5 (2) THE EXECUTIVE DIRECTOR, AFTER REASONABLE NOTICE AND  
6 A HEARING, MAY REVOKE THE REGISTRATION OF ANY PERSON FOUND BY  
7 THE EXECUTIVE DIRECTOR TO HAVE VIOLATED ANY PROVISION OF THIS  
8 ARTICLE 37. ANY FINDING AND ORDER OF THE EXECUTIVE DIRECTOR  
9 REVOKING THE REGISTRATION OF ANY VENDOR IS SUBJECT TO REVIEW BY  
10 THE DISTRICT COURT OF THE DISTRICT WHERE THE BUSINESS OF THE  
11 VENDOR IS CONDUCTED, UPON APPLICATION OF THE VENDOR. THE  
12 PROCEDURE FOR REVIEW MUST BE, AS NEARLY AS POSSIBLE, THE SAME AS  
13 PROVIDED FOR THE REVIEW OF FINDINGS AS PROVIDED BY PROCEEDINGS IN  
14 THE NATURE OF CERTIORARI.

15 (3) (a) ANY VENDOR WHO MAKES RETAIL SALES SUBJECT TO THE  
16 EXCISE TAX WITHOUT REGISTERING COMMITS A PETTY OFFENSE AND SHALL  
17 BE PUNISHED ACCORDING TO SECTION 18-1.3-503.

18 (b) ANY VENDOR WHO MAKES RETAIL SALES SUBJECT TO THE  
19 EXCISE TAX WITHOUT REGISTERING MAY ALSO BE SUBJECT TO A CIVIL  
20 PENALTY OF FIFTY DOLLARS PER DAY UP TO A MAXIMUM PENALTY OF ONE  
21 THOUSAND DOLLARS. THE EXECUTIVE DIRECTOR SHALL ASSESS THE  
22 PENALTY IMPOSED BY THIS SUBSECTION (3)(b) IN THE SAME MANNER AS  
23 THE TAXES, PENALTIES, AND INTEREST IMPOSED BY THIS ARTICLE 37. THE  
24 EXECUTIVE DIRECTOR MAY WAIVE OR REDUCE THE PENALTY ASSESSED  
25 PURSUANT TO THIS SUBSECTION (3)(b) IF THE VENDOR'S FAILURE TO  
26 REGISTER IS DUE TO REASONABLE CAUSE AND NOT WILLFUL NEGLIGENCE OR  
27 INTENT TO DEFRAUD.

1           **39-37-108. Books and records to be preserved.** (1) EVERY  
2 VENDOR SHALL KEEP COMPLETE AND ACCURATE RECORDS NECESSARY FOR  
3 THE DETERMINATION OF THE CORRECT TAX LIABILITY, INCLUDING  
4 ITEMIZED INVOICES OF ALL RETAIL SALES OF ANY FIREARMS, FIREARM  
5 PRECURSOR PARTS, OR AMMUNITION IN THIS STATE.

6           (2) A VENDOR SHALL PROVIDE A COPY OF THE RECORDS  
7 REQUIRED TO BE KEPT PURSUANT TO SUBSECTION (1) OF THIS SECTION,  
8 AND ANY OTHER RECORDS DEEMED NECESSARY BY THE EXECUTIVE  
9 DIRECTOR FOR THE DETERMINATION OF THE CORRECT TAX LIABILITY TO  
10 THE EXECUTIVE DIRECTOR, IF SO REQUESTED. THE EXECUTIVE DIRECTOR  
11 MAY ESTABLISH THE ACCEPTABLE FORM OF SUCH RECORDS.

12           **39-37-109. Returns and remittance of tax - civil penalty.**

13 (1) EVERY VENDOR SHALL FILE A RETURN WITH THE EXECUTIVE  
14 DIRECTOR EACH MONTH. THE RETURN, WHICH MUST BE UPON FORMS  
15 PRESCRIBED AND FURNISHED BY THE EXECUTIVE DIRECTOR, MUST  
16 CONTAIN THE NET TAXABLE SALES FROM THE RETAIL SALE IN THIS STATE  
17 OF ANY FIREARM, FIREARM PRECURSOR PART, OR AMMUNITION BY THE  
18 VENDOR DURING THE PRECEDING MONTH, THE TAX DUE THEREON, AND  
19 ANY OTHER INFORMATION THAT THE EXECUTIVE DIRECTOR MAY  
20 REASONABLY REQUIRE.

21           (2) EVERY VENDOR SHALL FILE THE RETURN REQUIRED BY  
22 SUBSECTION (1) OF THIS SECTION WITH THE EXECUTIVE DIRECTOR BY THE  
23 TWENTIETH DAY OF THE MONTH FOLLOWING THE MONTH REPORTED AND  
24 WITH THE REPORT SHALL REMIT THE AMOUNT OF TAX DUE. THE VENDOR  
25 SHALL FILE THE RETURN REQUIRED BY SUBSECTION (1) OF THIS SECTION  
26 ELECTRONICALLY AND REMIT THE AMOUNT OF TAX DUE BY ELECTRONIC  
27 FUNDS TRANSFER.



1 (3) THE EXECUTIVE DIRECTOR MAY EXTEND THE TIME FOR FILING  
2 A RETURN AND REMITTING THE TAX DUE FOR GOOD CAUSE SHOWN OR  
3 UNDER SUCH REASONABLE RULES AS THE EXECUTIVE DIRECTOR MAY  
4 PROMULGATE.

5 (4) IF A PERSON NEGLECTS OR REFUSES TO FILE A TIMELY RETURN  
6 OR PAYMENT OF THE TAX, TO PAY OR CORRECTLY ACCOUNT FOR ANY TAX  
7 AS REQUIRED BY THIS ARTICLE 37, OR TO KEEP COMPLETE AND ACCURATE  
8 RECORDS, AS REQUIRED BY SECTION 39-37-109, THE EXECUTIVE DIRECTOR  
9 SHALL MAKE AN ESTIMATE, BASED UPON THE INFORMATION AVAILABLE,  
10 OF THE AMOUNT OF TAX DUE OR NOT ACCOUNTED FOR OR INCORRECTLY  
11 ACCOUNTED FOR ON A RETURN FOR THE PERIOD FOR WHICH THE VENDOR  
12 IS DELINQUENT. THE EXECUTIVE DIRECTOR SHALL ADD TO THE ESTIMATED  
13 AMOUNT OF TAX DUE OR NOT ACCOUNTED FOR OR INCORRECTLY  
14 ACCOUNTED FOR INTEREST, IF APPLICABLE PURSUANT TO SECTION  
15 39-21-110.5, AND A PENALTY EQUAL TO THE GREATER OF:

16 (a) FIFTEEN DOLLARS; OR

17 (b) TEN PERCENT OF SUCH UNPAID, UNACCOUNTED, OR  
18 INCORRECTLY ACCOUNTED FOR AMOUNT OF TAX, PLUS ONE-HALF PERCENT  
19 PER MONTH FROM THE DATE WHEN DUE, NOT TO EXCEED EIGHTEEN  
20 PERCENT IN THE AGGREGATE.

21 **39-37-110. Distribution of tax collected.** (1) EACH MONTH, THE  
22 STATE TREASURER SHALL CREDIT THE MONEY COLLECTED FOR PAYMENT  
23 OF THE TAX LEVIED PURSUANT TO THIS PART 1 TO THE OLD AGE PENSION  
24 FUND CREATED IN SECTION 1 OF ARTICLE XXIV OF THE STATE  
25 CONSTITUTION IN ACCORDANCE WITH SECTION 2 (a) AND (f) OF ARTICLE  
26 XXIV OF THE STATE CONSTITUTION AND SHALL FURTHER TRANSFER AN  
27 AMOUNT EQUAL TO THIS AMOUNT FROM THE OLD AGE PENSION FUND TO

1 THE GENERAL FUND IN ACCORDANCE WITH SECTION 7 (c) OF ARTICLE  
2 XXIV OF THE STATE CONSTITUTION.

3 (2) EACH MONTH, THE STATE TREASURER SHALL TRANSFER AN  
4 AMOUNT EQUAL TO THE AMOUNT OF MONEY COLLECTED FOR PAYMENT OF  
5 THE TAX LEVIED PURSUANT TO THIS PART 1 FROM THE GENERAL FUND TO  
6 THE FUND FOR DISTRIBUTION IN ACCORDANCE WITH SECTION 39-37-301  
7 (2).

8 **39-37-111. Prohibited acts - penalties.** IT IS UNLAWFUL FOR ANY  
9  VENDOR TO WILLFULLY MAKE ANY FALSE OR FRAUDULENT RETURN OR  
10 FALSE STATEMENT ON ANY RETURN OR TO WILLFULLY EVADE THE  
11 PAYMENT OF THE TAX, OR ANY PART OF THE TAX, LEVIED PURSUANT TO  
12 THIS PART 1. ANY  VENDOR WHO WILLFULLY VIOLATES ANY PROVISION  
13 OF THIS PART 1 SHALL BE PUNISHED AS PROVIDED IN SECTION 39-21-118.

14 **39-37-112. Revenue and spending limitations.**  
15 NOTWITHSTANDING ANY LIMITATIONS ON REVENUE, SPENDING, OR  
16 APPROPRIATIONS CONTAINED IN SECTION 20 OF ARTICLE X OF THE STATE  
17 CONSTITUTION OR ANY OTHER PROVISION OF LAW, ALL REVENUE  
18 GENERATED BY THE EXCISE TAX LEVIED PURSUANT TO THIS PART 1 AS  
19 APPROVED BY THE VOTERS AT THE STATEWIDE ELECTION IN NOVEMBER  
20 2024, MAY BE COLLECTED AND SPENT AS A VOTER-APPROVED REVENUE  
21 CHANGE AND SHALL NOT REQUIRE VOTER APPROVAL SUBSEQUENT TO THE  
22 VOTER APPROVAL REQUIRED PURSUANT TO PART 2 OF THIS ARTICLE 37.

23 PART 2

24 SUBMISSION OF BALLOT ISSUE - FIREARMS AND  
25 AMMUNITION EXCISE TAX

26 **39-37-201. Submission of ballot issue - excise tax on firearms**  
27 **and ammunition - definition.** (1) AS USED IN THIS SECTION, "BALLOT

1 ISSUE" MEANS THE QUESTION SUBMITTED TO VOTERS PURSUANT TO  
2 SUBSECTION (2) OF THIS SECTION.

3 (2) AT THE STATEWIDE ELECTION HELD IN NOVEMBER 2024, THE  
4 SECRETARY OF STATE SHALL SUBMIT TO THE REGISTERED ELECTORS OF  
5 THE STATE FOR THEIR APPROVAL OR REJECTION THE FOLLOWING BALLOT  
6 ISSUE: "SHALL STATE TAXES BE INCREASED BY \$54,000,000 ANNUALLY TO  
7 FUNDAMENTAL HEALTH SERVICES, INCLUDING FOR AT-RISK YOUTH, SCHOOL  
8 SAFETY AND GUN VIOLENCE PREVENTION, AND SUPPORT SERVICES FOR  
9 VICTIMS OF DOMESTIC VIOLENCE AND OTHER VIOLENT CRIMES BY  
10 AUTHORIZING A TAX ON GUN DEALERS, GUN MANUFACTURERS, AND  
11 AMMUNITION VENDORS AT THE RATE OF 9% OF THE NET TAXABLE SALES  
12 FROM THE RETAIL SALE OF ANY FIREARM, FIREARM PRECURSOR PART, OR  
13 AMMUNITION, WITH THE STATE KEEPING AND SPENDING ALL OF THE NEW  
14 TAX REVENUE AS A VOTER-APPROVED REVENUE CHANGE?"

15 (3) FOR PURPOSES OF SECTION 1-5-407, THE BALLOT ISSUE IS A  
16 PROPOSITION. SECTION 1-40-106 (3)(d) DOES NOT APPLY TO THE BALLOT  
17 ISSUE.

18 PART 3

19 FIREARMS AND AMMUNITION EXCISE TAX CASH FUND

20 **39-37-301. Firearms and ammunition excise tax cash fund -**  
21 **creation - distribution.** (1) (a) THE FIREARMS AND AMMUNITION EXCISE  
22 TAX CASH FUND IS CREATED IN THE STATE TREASURY. THE FUND CONSISTS  
23 OF MONEY TRANSFERRED TO THE FUND PURSUANT TO SECTION 39-37-110  
24 (2) AND ANY OTHER MONEY THAT THE GENERAL ASSEMBLY MAY  
25 APPROPRIATE OR TRANSFER TO THE FUND.

26 (b) THE STATE TREASURER SHALL CREDIT ALL INTEREST AND  
27 INCOME DERIVED FROM THE DEPOSIT AND INVESTMENT OF MONEY IN THE

1 FUND TO THE FUND.

2 (2) (a) EXCEPT FOR ANY MONEY IN THE FUND THAT IS ANNUALLY  
3 APPROPRIATED BY THE GENERAL ASSEMBLY PURSUANT TO SUBSECTION  
4 (2)(b) OF THIS SECTION, MONEY PAID INTO THE FUND PURSUANT TO  
5 SECTION 39-37-110 (2) OR CREDITED TO THE FUND PURSUANT TO  
6 SUBSECTION (1)(b) OF THIS SECTION MUST BE DISTRIBUTED FROM THE  
7 FUND AS FOLLOWS:

8 (I) (A) THE FIRST THIRTY-FIVE MILLION DOLLARS PAID INTO THE  
9 FUND IN THE FIRST FISCAL YEAR IN WHICH MONEY IS TRANSFERRED TO THE  
10 FUND MUST BE TRANSFERRED TO THE COLORADO CRIME VICTIM SERVICES  
11 FUND CREATED IN SECTION 24-33.5-505.5 (2) AND USED FOR CRIME VICTIM  
12 SERVICES GRANTS, AS DESCRIBED IN SECTION 24-33.5-505.5 (3);

13 (B) FOR EACH FISCAL YEAR THEREAFTER, THE STATE TREASURER  
14 SHALL ANNUALLY ADJUST THE AMOUNT REQUIRED TO BE TRANSFERRED  
15 PURSUANT TO SUBSECTION (2)(a)(I)(A) OF THIS SECTION FOR INFLATION  
16 OR DEFLATION AND SHALL ROUND THE ADJUSTED AMOUNT UPWARD OR  
17 DOWNWARD TO THE NEAREST ONE THOUSAND DOLLARS. INFLATION OR  
18 DEFLATION IS MEASURED BY THE ANNUAL PERCENTAGE CHANGE IN THE  
19 UNITED STATES DEPARTMENT OF LABOR'S BUREAU OF LABOR STATISTICS  
20 CONSUMER PRICE INDEX, OR A SUCCESSOR INDEX, FOR  
21 DENVER-AURORA-LAKEWOOD FOR "ALL ITEMS" PAID BY URBAN  
22 CONSUMERS.

23 (II) AFTER THE REQUIREMENT IN SUBSECTION (2)(a)(I) OF THIS  
24 SECTION IS MET, THE NEXT TEN MILLION DOLLARS PAID INTO THE FUND IN  
25 EACH FISCAL YEAR MUST BE TRANSFERRED TO THE SCHOOL SECURITY  
26 DISBURSEMENT PROGRAM CASH FUND CREATED IN SECTION 24-33.5-1811  
27 (1);

1 (III) AFTER THE REQUIREMENT IN SUBSECTION (2)(a)(II) OF THIS  
2 SECTION IS MET, THE NEXT TEN MILLION DOLLARS PAID INTO THE FUND IN  
3 EACH FISCAL YEAR MUST BE TRANSFERRED TO THE BEHAVIORAL AND  
4 MENTAL HEALTH CASH FUND CREATED IN SECTION 24-75-230 (2)(a); AND

5 (IV) AFTER THE REQUIREMENT IN SUBSECTION (2)(a)(III) OF THIS  
6 SECTION IS MET, ALL REMAINING MONEY PAID INTO THE FUND IN EACH  
7 FISCAL YEAR MUST BE TRANSFERRED TO THE COLORADO CRIME VICTIM  
8 SERVICES FUND CREATED IN SECTION 24-33.5-505.5 (2) AND USED FOR  
9 CRIME VICTIM SERVICES GRANTS, AS DESCRIBED IN SECTION 24-33.5-505.5  
10 (3).

11 (b) SUBJECT TO ANNUAL APPROPRIATION BY THE GENERAL  
12 ASSEMBLY, FOR STATE FISCAL YEAR 2024-25 AND ANY STATE FISCAL YEAR  
13 THEREAFTER, THE DEPARTMENT OF REVENUE MAY EXPEND MONEY FROM  
14 THE FUND FOR DIRECT AND INDIRECT COSTS ASSOCIATED WITH  
15 IMPLEMENTING AND ADMINISTERING THIS ARTICLE 37.

16 (3) NOTWITHSTANDING ANY OTHER PROVISION OF THIS SECTION,  
17 ON JUNE 30, 2025 AND JUNE 30, 2026, THE STATE TREASURER SHALL  
18 TRANSFER FROM THE FUND TO THE GENERAL FUND AN AMOUNT OF MONEY  
19 EQUAL TO THE AMOUNT OF MONEY USED IN THE STATE FISCAL YEARS  
20 2024-25 AND 2025-26, FROM THE GENERAL FUND TO PAY THE COSTS OF  
21 IMPLEMENTING AND ADMINISTERING THIS ARTICLE 37.

22

23 **SECTION 2.** In Colorado Revised Statutes, 24-33.5-505.5,  
24 **amend** (2), (3), and (5)(a) as follows:

25 **24-33.5-505.5. Colorado crime victim services fund - creation**  
26 **- uses - applications for grants - legislative declaration - repeal.**

27 (2) (a) The Colorado crime victim services fund is created in the state

1 treasury and referred to in this section as the "fund". The fund consists of  
2 money transferred to the fund pursuant to subsection (4) of this section,  
3 MONEY TRANSFERRED TO THE FUND PURSUANT TO SECTION 39-37-301  
4 (2)(a)(I) AND (2)(a)(IV) and any other money that the general assembly  
5 may appropriate or transfer to the fund.

6 (b) Money in PAID INTO the fund PURSUANT TO SUBSECTION (4) OF  
7 THIS SECTION is continuously appropriated to the division for crime victim  
8 services grants, as described in subsection (3) of this section.

9 (c) MONEY PAID INTO THE FUND PURSUANT TO SECTION 39-37-301  
10 (2)(a)(I) AND (2)(a)(IV) MUST BE USED FOR CRIME VICTIM SERVICES  
11 GRANTS, AS DESCRIBED IN SUBSECTION (3) OF THIS SECTION.

12 [REDACTED]

13 (d) THE STATE TREASURER SHALL CREDIT ALL INTEREST AND  
14 INCOME DERIVED FROM THE DEPOSIT AND INVESTMENT OF MONEY IN THE  
15 FUND TO THE FUND.

16 (3) The division shall award grants from the fund to governmental  
17 agencies and nonprofit organizations that provide services for crime  
18 victims, including attending to the needs of animal companions. A grant  
19 award may be used to enhance or provide services for crime victims OR  
20 FOR THE PREVENTION OF CRIMES. The division shall award grants from the  
21 fund in accordance with the division's process for awarding grants  
22 described in section 24-33.5-507.

23 (5) (a) The division may use up to five hundred thousand dollars  
24 of the money transferred to the fund pursuant to subsection (4) of this  
25 section and up to five percent of any other money transferred or  
26 appropriated to the fund for development and administrative costs  
27 incurred by the division pursuant to this section; EXCEPT THAT THE

1 DIVISION MAY USE UP TO TEN PERCENT OF THE MONEY TRANSFERRED TO  
2 THE FUND PURSUANT TO SECTION 39-37-301 (2)(a)(I) and (2)(a)(IV) FOR  
3 DEVELOPMENT AND ADMINISTRATIVE COSTS INCURRED BY THE DIVISION  
4 PURSUANT TO SUBSECTION (2)(c) OF THIS SECTION.

5 **SECTION 3.** In Colorado Revised Statutes, **amend**  
6 **24-33.5-1811** as follows:

7 **24-33.5-1811. School security disbursement program cash**  
8 **fund - repeal.** (1) The school security disbursement program cash fund,  
9 referred to in this section as the "fund" is created in the state treasury. The  
10 fund consists of money TRANSFERRED TO THE FUND PURSUANT TO  
11 SECTION 39-37-301 (2)(a)(II) AND ANY OTHER MONEY that the general  
12 assembly may appropriate or transfer to the fund. The state treasurer shall  
13 credit all interest and income derived from the deposit and investment of  
14 money in the fund to the fund. Subject to annual appropriation by the  
15 general assembly, the department may expend money from the fund to  
16 implement the school security disbursement program created in section  
17 24-33.5-1810. The department may expend up to three percent of the  
18 amount appropriated to the fund in each fiscal year for the administrative  
19 expenses incurred in implementing the school security disbursement  
20 program.

21 (2) This section is repealed, effective July 1, 2024. The state  
22 treasurer shall transfer all unexpended and unencumbered money in the  
23 fund on June 30, 2024, to the general fund JULY 1, 2032.

24 **SECTION 4.** In Colorado Revised Statutes, 24-75-230, **amend**  
25 (2)(a), (3), and (5); and **add** (3.5) as follows:

26 **24-75-230. Behavioral and mental health cash fund - creation**  
27 **- allowable uses - task force - definitions - repeal.** (2) (a) The

1 behavioral and mental health cash fund is created in the state treasury.  
2 The fund consists of money credited to the fund in accordance with  
3 subsection (2)(b) of this section, MONEY TRANSFERRED TO THE FUND  
4 PURSUANT TO SECTION 39-37-301 (2)(a)(III), and any other money that the  
5 general assembly may appropriate or transfer to the fund. ~~To respond to~~  
6 ~~the public health emergency with respect to COVID-19 or its negative~~  
7 ~~economic impacts or for the provision of government services,~~ The  
8 general assembly may appropriate money from the fund to a department  
9 for behavioral health care.

10 (3) (a) A department may expend money appropriated from the  
11 fund THAT WAS CREDITED TO THE FUND IN ACCORDANCE WITH  
12 SUBSECTION (2)(b) OF THIS SECTION for purposes permitted under the  
13 "American Rescue Plan Act of 2021" Pub.L. 117-2, as the act may be  
14 subsequently amended, and shall not use the money for any purpose  
15 prohibited by the act. A department or any person who receives SUCH  
16 money from the fund shall comply with any requirements set forth in  
17 section 24-75-226.

18 (b) THE LIMITATIONS AND REQUIREMENTS SET FORTH IN  
19 SUBSECTION (3)(a) OF THIS SECTION DO NOT APPLY TO MONEY  
20 TRANSFERRED TO THE FUND PURSUANT TO SECTION 39-37-301 (2)(a)(III).

21 (3.5) THE MONEY TRANSFERRED TO THE FUND PURSUANT TO  
22 SECTION 39-37-301 (2)(a)(III) MUST BE USED BY THE BEHAVIORAL HEALTH  
23 ADMINISTRATION, ESTABLISHED PURSUANT TO SECTION 27-50-102, FOR  
24 THE PURPOSE OF CONTINUING AND EXPANDING ACCESS TO BEHAVIORAL  
25 HEALTH CRISIS RESPONSE SYSTEM SERVICES FOR CHILDREN AND YOUTH IN  
26 ACCORDANCE WITH ARTICLE 60 OF TITLE 27.

27 (5) This section is repealed, effective ~~July 1, 2027~~ JULY 1, 2032.



1           **SECTION 5.** In Colorado Revised Statutes, 27-60-103, **add** (1.7)  
2 as follows:

3           **27-60-103. Behavioral health crisis response system - services**  
4 **- request for proposals - criteria - reporting - rules - definitions -**  
5 **repeal.** (1.7) BEGINNING JANUARY 1, 2025, THE BHA SHALL USE THE  
6 MONEY TRANSFERRED TO THE BEHAVIORAL AND MENTAL HEALTH CASH  
7 FUND PURSUANT TO SECTIONS 24-75-230 (2)(a) AND 39-37-301 (2)(a)(III),  
8 TO CONTINUE AND EXPAND ACCESS TO BEHAVIORAL HEALTH CRISIS  
9 RESPONSE SYSTEM SERVICES FOR CHILDREN AND YOUTH IN ACCORDANCE  
10 WITH THIS ARTICLE 60.

11           **SECTION 6.** In Colorado Revised Statutes, 39-21-102, **amend**  
12 (1) as follows:

13           **39-21-102. Scope.** (1) Unless otherwise indicated, the provisions  
14 of this article 21 apply to the taxes or fees imposed by ~~articles 22 to 35~~  
15 ~~ARTICLES 22 TO 37~~ of this title 39 and article 60 of title 34, section 21 of  
16 article X of the state constitution, article 3 of title 42, part 5 of article 3  
17 of title 44, articles 11 and 20 of title 30, article 4 of title 43, article 2 of  
18 title 40, and part 2 of article 20 of title 8.

19           **SECTION 7.** In Colorado Revised Statutes, 39-21-103, **amend**  
20 (1) as follows:

21           **39-21-103. Hearings.** (1) As soon as practicable after any tax  
22 return or the return showing the value of oil and gas is filed, ~~pursuant to~~  
23 ~~articles 22 to 29 of this title, article 60 of title 34, or article 3 of title 42,~~  
24 ~~C.R.S.~~, the executive director shall examine it and shall determine the  
25 correct amount of tax. If the tax found due is greater than the amount  
26 theretofore assessed or paid, a notice of deficiency shall be mailed to the  
27 taxpayer by first-class mail as set forth in section 39-21-105.5.

1           **SECTION 8.** In Colorado Revised Statutes, 39-21-106, **amend**  
2 (1) as follows:

3           **39-21-106. Compromise.** (1) The executive director or ~~his or her~~  
4 THE EXECUTIVE DIRECTOR'S delegate may compromise any civil or  
5 criminal case arising under any tax or ~~the charge on oil and gas~~  
6 ~~production imposed by articles 22 to 29 of this title, article 60 of title 34,~~  
7 ~~or article 3 of title 42, C.R.S., ADMINISTERED PURSUANT TO THIS ARTICLE~~  
8 21 prior to reference to the department of law for prosecution or defense;  
9 and the attorney general or ~~his or her~~ THE ATTORNEY GENERAL'S delegate  
10 shall, upon the written direction of the executive director, compromise  
11 any such case after reference to the department of law for prosecution or  
12 defense.

13           **SECTION 9.** In Colorado Revised Statutes, 39-21-107, **amend**  
14 (1) as follows:

15           **39-21-107. Limitations.** (1) Except as provided in this section,  
16 in section 29-2-106.1 (5)(b), and unless such time is extended by waiver,  
17 the amount of any tax or of any charge on oil and gas production ~~imposed~~  
18 ~~pursuant to articles 24 to 29 of this title 39 or article 3 of title 42,~~ and the  
19 penalty and interest applicable thereto, shall be assessed within three  
20 years after the return was filed, whether or not such return was filed on  
21 or after the date prescribed, and no assessment shall be made or credit  
22 taken and no notice of lien shall be filed, nor distraint warrant issued, nor  
23 suit for collection instituted, nor any other action to collect the same  
24 commenced after the expiration of such period; except that a written  
25 proposed adjustment of the tax liability by the department issued prior to  
26 the expiration of such period shall extend the limitation of this subsection  
27 (1) for one year after a final determination or assessment is made. No lien

1 shall continue after the three-year period provided for in this subsection  
2 (1), except for taxes assessed before the expiration of such period, notice  
3 of lien with respect to which has been filed prior to the expiration of such  
4 period, and except for taxes on which written notice of any proposed  
5 adjustment of the tax liability has been sent to the taxpayer during such  
6 three-year period, in which case the lien shall continue for one year only  
7 after the expiration of such period or after the issuance of a final  
8 determination or assessment based on the proposed adjustment issued  
9 prior to the expiration of the three-year period. This subsection (1) shall  
10 DOES not apply to income tax or to any tax imposed under article 23.5 of  
11 this title 39.

12 **SECTION 10.** In Colorado Revised Statutes, 39-21-108, **amend**  
13 (3)(a)(I)(A) introductory portion as follows:

14 **39-21-108. Refunds.** (3) (a) (I) (A) Whenever it is established  
15 that any taxpayer has, for any period open under the statutes, overpaid a  
16 tax covered by articles 22 and 26 to 29 of this title 39, article 60 of title  
17 34, and article 3 of title 42 ADMINISTERED PURSUANT TO THIS ARTICLE 21  
18 and that: There is an unpaid balance of tax and interest accrued, according  
19 to the records of the executive director, owing by such taxpayer for any  
20 other period; there is an amount required to be repaid to the  
21 unemployment compensation fund pursuant to section 8-81-101 (4), the  
22 amount of which has been determined to be owing as a result of a final  
23 agency determination or judicial decision or that has been reduced to  
24 judgment by the division of unemployment insurance in the department  
25 of labor and employment; there is any unpaid child support debt as set  
26 forth in section 14-14-104, or child support arrearages that are the subject  
27 of enforcement services provided pursuant to section 26-13-106, as

1 certified by the department of human services; there are any unpaid  
2 obligations owing to the state as set forth in section 26-2-133, for  
3 overpayment of public assistance or medical assistance benefits, the  
4 amount of which has been determined to be owing as a result of final  
5 agency determination or judicial decision or that has been reduced to  
6 judgment, as certified by the department of human services; there are any  
7 unpaid obligations owing to the state as set forth in section 26.5-4-119,  
8 for overpayment of child care assistance, the amount of which has been  
9 determined to be owing as a result of final agency determination or  
10 judicial decision or that has been reduced to judgment as certified by the  
11 department of early childhood; there is any unpaid loan or other  
12 obligation due to a state-supported institution of higher education as set  
13 forth in section 23-5-115, the amount of which has been determined to be  
14 owing as a result of a final agency determination or judicial decision or  
15 that has been reduced to judgment, as certified by the appropriate  
16 institution; there is any unpaid loan due to the student loan division of the  
17 department of higher education as set forth in section 23-3.1-104 (1)(p),  
18 the amount of which has been determined to be owing as a result of a  
19 final agency determination or judicial decision or that has been reduced  
20 to judgment, as certified by the division; there is any unpaid loan due to  
21 the collegeinvest division of the department of higher education as set  
22 forth in section 23-3.1-206, the amount of which has been determined to  
23 be owing as a result of a final agency determination or judicial decision  
24 or that has been reduced to judgment; there is any outstanding judicial  
25 fine, fee, cost, or surcharge as set forth in section 16-11-101.8, or judicial  
26 restitution as set forth in section 16-18.5-106.8, the amount of which has  
27 been determined to be owing as a result of a final judicial department

1 determination or certified by the judicial department as a judgment owed  
2 the state or a victim; there is any unpaid debt owing to the state or any  
3 agency thereof by such taxpayer, and that is found to be owing as a result  
4 of a final agency determination or the amount of which has been reduced  
5 to judgment and as certified by the state agency; or the taxpayer is a  
6 qualified individual identified pursuant to section 39-22-120 (10) or  
7 39-22-2003 (9), so much of the overpayment of tax plus interest  
8 allowable thereon as does not exceed the amount of such unpaid balance  
9 or unpaid debt must be credited first to the unpaid balance of tax and  
10 interest accrued and then to the unpaid debt, and any excess of the  
11 overpayment must be refunded. If the taxpayer elects to designate his or  
12 her refund as a credit against a subsequent year's tax liability, the amount  
13 allowed to be so credited must be reduced first by the unpaid balance of  
14 tax and interest accrued and then by the unpaid debt. If the taxpayer filed  
15 a joint return, the executive director shall notify the other taxpayer named  
16 on the joint return that the portion of the overpayment that is generated by  
17 the other taxpayer's income will be refunded upon receipt of a request  
18 detailing said amount.

19 **SECTION 11.** In Colorado Revised Statutes, 39-21-109, **amend**  
20 **(1)** as follows:

21 **39-21-109. Interest on underpayment, nonpayment, or**  
22 **extensions of time for payment of tax.** (1) If any amount of tax or any  
23 charge on oil and gas production imposed pursuant to articles 22 to 29 of  
24 this title, article 60 of title 34, or article 3 of title 42, C.R.S.,  
25 ADMINISTERED PURSUANT TO THIS ARTICLE 21 is not paid on or before the  
26 last date prescribed for payment, interest on such amount at the rate  
27 imposed under section 39-21-110.5, except as provided in subsection

1 (1.5) of this section, shall be paid for the period from such last date to the  
2 date paid. The last date prescribed for payment shall be determined  
3 without regard to any extension of time for payment and shall be  
4 determined without regard to any notice and demand for payment issued,  
5 by reason of jeopardy, prior to the last date otherwise prescribed for such  
6 payment. In the case of a tax in which the last date for payment is not  
7 otherwise prescribed, the last date for payment shall be deemed to be the  
8 date the liability for the tax arises, and in no event shall it be later than the  
9 date notice and demand for the tax is made by the executive director of  
10 the department of revenue or his THE EXECUTIVE DIRECTOR'S delegate.

11 **SECTION 12.** In Colorado Revised Statutes, 39-21-110, **amend**  
12 (1) introductory portion, (2), and (3) as follows:

13 **39-21-110. Interest on overpayments - repeal.** (1) Interest shall  
14 be allowed and paid upon any overpayment in respect to any tax or any  
15 charge on oil and gas production imposed pursuant to articles 22 to 29 of  
16 this title 39, article 60 of title 34, or article 3 of title 42 ADMINISTERED  
17 PURSUANT TO THIS ARTICLE 21 at the rate imposed under section  
18 39-21-110.5. Such interest shall be allowed and paid as follows:

19 (2) Any portion of any tax or of a charge on oil and gas production  
20 imposed pursuant to articles 22 to 29 of this title, article 60 of title 34, or  
21 article 3 of title 42, C.R.S., ADMINISTERED PURSUANT TO THIS ARTICLE 21  
22 or any interest, assessable penalty, additional amount, or addition to a tax  
23 or charge which has been erroneously refunded shall bear interest at the  
24 rate imposed under section 39-21-110.5 from the date of the payment of  
25 the refund.

26 (3) If any overpayment of any tax or of a charge on oil and gas  
27 production imposed pursuant to articles 22 to 29 of this title, article 60 of

1 ~~title 34, or article 3 of title 42, C.R.S.,~~ ADMINISTERED PURSUANT TO THIS  
2 ARTICLE 21 is refunded within ninety days after the last date prescribed  
3 for filing the return of such tax or charge, determined without regard to  
4 any extension of time for filing the return, no interest shall be allowed  
5 under subsection (1) of this section on such overpayment.

6 **SECTION 13.** In Colorado Revised Statutes, 39-21-110.5,  
7 **amend** (1) as follows:

8 **39-21-110.5. Rate of interest to be fixed.** (1) When interest is  
9 required or permitted to be charged ~~under any provision of articles 20 to~~  
10 ~~29 of this title in connection with interest~~ PURSUANT TO THIS SECTION on  
11 ANY underpayment, nonpayment, extension of time for payment, or  
12 overpayment, or when interest is required to be paid pursuant to section  
13 8-20.5-104, ~~C.R.S.,~~ in connection with an application for reimbursement  
14 from the petroleum storage tank fund, such interest shall be computed at  
15 the annual rate which has been established pursuant to this section.

16 **SECTION 14.** In Colorado Revised Statutes, 39-21-112, **amend**  
17 (1) as follows:

18 **39-21-112. Duties and powers of executive director.** (1) It is  
19 the duty of the executive director to administer the provisions of this  
20 article 21, and the executive director has the power to adopt, amend, or  
21 rescind such rules not inconsistent with the provisions of this article 21,  
22 ~~articles 22 to 29 of this title 39, and article 3 of title 42~~ THE STATUTORY  
23 PROVISIONS LISTED IN SECTION 39-21-102, and, subject to other provisions  
24 of law relating to the promulgation of rules, to appoint, pursuant to  
25 section 13 of article XII of the state constitution, such persons, to make  
26 such expenditures, to require such reports, to make such investigations,  
27 and to take such other action as the executive director deems necessary

1 or suitable to that end. The executive director shall determine the  
2 organization and methods of procedure in accordance with the provisions  
3 of this article 21. For the purpose of ascertaining the correctness of any  
4 return or for the purpose of making an estimate of the tax due from any  
5 taxpayer, the executive director has the power to examine or cause to be  
6 examined by any employee, agent, or representative designated by the  
7 executive director for that purpose any books, papers, records, or  
8 memoranda bearing upon the matters required to be included in the  
9 return. In the exercise of rule-making authority as to article 29 of this title  
10 39, as granted by the general assembly pursuant to this subsection (1), the  
11 executive director may not readopt any rule, or portion thereof,  
12 disapproved on or after July 1, 1982, by the general assembly pursuant to  
13 section 24-4-103 (8)(d) without the approval of the general assembly.

14 **SECTION 15.** In Colorado Revised Statutes, 39-21-113, **amend**  
15 (1)(a) as follows:

16 **39-21-113. Reports and returns - rule - repeal.** (1) (a) It is the  
17 duty of every person, firm, or corporation liable to the state of Colorado  
18 for any tax or any charge on oil and gas production imposed pursuant to  
19 ~~articles 23.5 to 29 of this title or article 3 of title 42, C.R.S.,~~  
20 ADMINISTERED PURSUANT TO THIS ARTICLE 21 to keep and preserve for a  
21 period of three years such books, accounts, and records as may be  
22 necessary to determine the amount of liability.

23 **SECTION 16.** In Colorado Revised Statutes, 39-21-119.5,  
24 **amend** (1), (4)(k), and (4)(l); and **add** (4)(m) as follows:

25 **39-21-119.5. Mandatory electronic filing of returns -**  
26 **mandatory electronic payment - penalty - waiver - definitions.**

27 (1) For purposes of this section, "return" means any report, claim, tax



1 return statement, or other document required or authorized under articles  
2 11 and 25 of title 29, article 11 of title 30, articles 22, 26, 27, 28, 28.5,  
3 28.6, 28.8, and 29, AND 37 of this title 39, article 2 of title 40, article 3 of  
4 title 42, article 4 of title 43, and title 44, and any form, statement report,  
5 or other document prescribed by the executive director for reporting a tax  
6 liability, a fee liability, or other information required to be returned to the  
7 executive director, including the reporting of changes or amendments  
8 thereto, and any schedule certification, worksheet, or other document  
9 required to accompany the return.

10 (4) Except as provided in subsection (6) of this section, on and  
11 after August 2, 2019, electronic filing of returns and the payment of any  
12 tax or fee by electronic funds transfer is required for the following:

13 (k) Any clean fleet per ride fee and air pollution mitigation per  
14 ride fee return required to be filed and payment required pursuant to  
15 section 40-10.1-607.5; and

16 (l) Any quarterly report for the advance payment of an income tax  
17 credit required to be filed pursuant to section 39-22-629 (2)(b); AND

18 (m) ANY FIREARMS AND AMMUNITION EXCISE TAX RETURN  
19 REQUIRED TO BE FILED AND ANY PAYMENT OF TAX REQUIRED TO BE  
20 REMITTED PURSUANT TO ARTICLE 37 OF THIS TITLE 39.

21 **SECTION 17. Appropriation.** (1) For the 2024-25 state fiscal  
22 year, \$383,027 is appropriated to the department of revenue. This  
23 appropriation is from the general fund. To implement this act, the  
24 department may use this appropriation as follows:

25 (a) \$26,810 for use by the executive director's office for personal  
26 services related to administration and support;

27 (b) \$139,050 for tax administration IT system (GenTax) support;

1 (c) \$40,493 for use by the taxation business group for personal  
2 services related to taxation services, which amount is based on an  
3 assumption that the group will require an additional 0.4 FTE;

4 (d) \$3,847 for use by the taxation business group for operating  
5 expenses related to taxation services; and

6 (e) \$172,827 for the purchase of legal services.

7 (2) For the 2024-25 state fiscal year, \$172,827 is appropriated to  
8 the department of law. This appropriation is from reappropriated funds  
9 received from the department of revenue under subsection (1)(e) of this  
10 section and is based on an assumption that the department of law will  
11 require an additional 0.8 FTE. To implement this act, the department of  
12 law may use this appropriation to provide legal services for the  
13 department of revenue.

14 (3) The money appropriated by this section becomes available  
15 upon passage of the ballot measure pursuant to Section 39-37-201, (2)  
16 C.R.S.

17 **SECTION 18. Effective date.** (1) Except as otherwise provided  
18 in subsection (2) of this section, this act takes effect only if, at the  
19 November 2024 statewide election, a majority of voters approve the ballot  
20 issue referred in accordance with section 39-37-201, Colorado Revised  
21 Statutes, created in section 1 of this act. If the voters approve the ballot  
22 issue, then this act takes effect on the date of the official declaration of  
23 the vote thereon by the governor.

24 (2) Section 39-37-201, Colorado Revised Statutes, created in  
25 section 1 of this act, and section 24-33.5-1811, Colorado Revised  
26 Statutes, amended in section 3 of this act, take effect upon passage.

27 **SECTION 19. Safety clause.** The general assembly finds,

1 determines, and declares that this act is necessary for the immediate  
2 preservation of the public peace, health, or safety or for appropriations for  
3 the support and maintenance of the departments of the state and state  
4 institutions.