

**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. 24-0084.01 Alison Killen x4350

SENATE BILL 24-194

SENATE SPONSORSHIP

Roberts and Will, Fenberg

HOUSE SPONSORSHIP

McLachlan and Armagost,

Senate Committees

Local Government & Housing

House Committees

A BILL FOR AN ACT

101 **CONCERNING SPECIAL DISTRICTS THAT PROVIDE EMERGENCY**
102 **SERVICES, AND, IN CONNECTION THEREWITH, AUTHORIZING A**
103 **DISTRICT TO IMPOSE AN IMPACT FEE ON CERTAIN NEW**
104 **CONSTRUCTION AND TO LEVY A SALES TAX TO GENERATE**
105 **ADDITIONAL REVENUE FOR DISTRICT SERVICES.**

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>.)

Currently, a fire protection district (district) may receive and spend an impact fee or other similar development charge in connection with a

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.

local government's imposition of such fee or charge to fund expenditures by a fire and emergency services provider. **Section 1** of the bill repeals these statutory provisions for funding fire and emergency services and **section 2** prohibits a district from on its own authority imposing a fee, rate, toll, or charge for responding to, combating, and extinguishing a fire occurring within the district's jurisdictional boundaries, but continues to allow a district to charge or seek reimbursement for such services as authorized by separate state or federal law.

In place of the repealed funding mechanisms, **section 3** authorizes a district to impose its own impact fee on the construction of new buildings, structures, facilities, or improvements on real property within the district's jurisdictional boundaries so long as the fee is:

- Reasonably related to the overall cost of the district's services; and
- Imposed in accordance with a fee schedule that is legislatively adopted by the district's board and that applies to all similarly situated property.

Section 4 gives districts the additional financial power to levy a sales tax within the district's jurisdiction, at a rate determined by the district's board, upon every transaction or other incident with respect to which a sales tax is levied by the state. The tax must be approved by a majority of the eligible electors within the district voting at a regular special district election or at a special election that complies with section 20 of article X of the state constitution and related statutory requirements. Such a sales tax must be collected, administered, and enforced by the executive director of the department of revenue in the same manner as the state sales tax.

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

2 **SECTION 1.** In Colorado Revised Statutes, 29-20-104.5, **amend**
3 (1) introductory portion, (3), (4)(a), and (4)(c); and **repeal** (2)(b), (2)(c),
4 and (2)(d) as follows:

5 **29-20-104.5. Impact fees - definition.** (1) Pursuant to the
6 authority granted in section 29-20-104 (1)(g) and as a condition of
7 issuance of a development permit, a local government may impose an
8 impact fee or other similar development charge to fund expenditures by
9 such local government ~~or a fire and emergency services provider that~~
10 ~~provides fire protection, rescue, and emergency services in the new~~

1 development on capital facilities needed to serve new development. No
2 impact fee or other similar development charge shall be imposed except
3 pursuant to a schedule that is:

4 (2) (b) ~~A local government shall confer with any fire and~~
5 ~~emergency services provider that provides fire protection, rescue, and~~
6 ~~emergency medical services in a new development, together with the~~
7 ~~owner or developer of the development, to assess and determine whether~~
8 ~~there should be an impact fee or other similar development charge~~
9 ~~imposed to defray the impacts to the fire and emergency services~~
10 ~~provider.~~

11 (c) ~~If a local government, in its sole discretion, elects to impose~~
12 ~~an impact fee or other similar development charge to fund the~~
13 ~~expenditures by a fire and emergency services provider for a capital~~
14 ~~facility, then the local government and fire and emergency services~~
15 ~~provider shall enter into an intergovernmental agreement defining the~~
16 ~~impact fee or other similar development charge and the details of~~
17 ~~collection and remittance.~~

18 (d) ~~A local government that imposes an impact fee or other similar~~
19 ~~development charge to fund the expenditures by a fire and emergency~~
20 ~~services provider for a capital facility shall pay the impact fees or other~~
21 ~~similar development charges collected to the fire protection and~~
22 ~~emergency service provider.~~

23 (3) Any schedule of impact fees or other similar development
24 charges adopted by a local government pursuant to this section shall MUST
25 include provisions to ensure that no individual landowner is required to
26 provide any site specific dedication or improvement to meet the same
27 need for capital facilities for which the impact fee or other similar

1 development charge is imposed. ~~A local government shall not impose an~~
2 ~~impact fee or other similar development charge on an individual~~
3 ~~landowner to fund expenditures for a capital facility used to provide fire,~~
4 ~~rescue, and emergency services if the landowner is already required to~~
5 ~~pay an impact fee or other similar development charge for another capital~~
6 ~~facility used to provide a similar fire, rescue, and emergency service or if~~
7 ~~the landowner has voluntarily contributed money for such a capital~~
8 ~~facility.~~

9 (4) As used in this section, the term "capital facility" means any
10 improvement or facility that:

11 (a) Is directly related to any service that a local government ~~or a~~
12 ~~fire and emergency services provider~~ is authorized to provide;

13 (c) Is required by the charter or general policy of a local
14 government ~~or fire and emergency services provider~~ pursuant to a
15 resolution or ordinance.

16 **SECTION 2.** In Colorado Revised Statutes, 32-1-1001, **amend**
17 (1)(j)(I) as follows:

18 **32-1-1001. Common powers - definitions.** (1) For and on behalf
19 of the special district the board has the following powers:

20 (j) (I) To fix and from time to time to increase or decrease fees,
21 rates, tolls, penalties, or charges for services, programs, or facilities
22 furnished by the special district; ~~except that A fire protection districts may~~
23 ~~only fix fees and charges as provided in section 32-1-1002 (1)(c)~~
24 DISTRICT SHALL NOT ON ITS OWN AUTHORITY IMPOSE A FEE, RATE, TOLL,
25 OR CHARGE FOR RESPONDING TO, COMBATING, OR EXTINGUISHING A FIRE
26 OCCURRING ON TAXABLE REAL OR PERSONAL PROPERTY, BUILDINGS, OR
27 FACILITIES LOCATED WITHIN THE FIRE PROTECTION DISTRICT'S

1 JURISDICTIONAL BOUNDARIES. THIS LIMITATION DOES NOT PREVENT A FIRE
2 PROTECTION DISTRICT FROM CHARGING OR SEEKING REIMBURSEMENT FOR
3 RESPONDING TO, COMBATING, OR EXTINGUISHING SUCH A FIRE IF THE
4 CHARGE OR CLAIM FOR REIMBURSEMENT IS AUTHORIZED BY A FEDERAL
5 LAW OR REGULATION OR A STATE LAW OR RULE. The board may pledge
6 such revenue for the payment of any indebtedness of the special district.
7 Until paid, all such fees, rates, tolls, penalties, or charges shall constitute
8 a perpetual lien on and against the property served, and any such lien may
9 be foreclosed in the same manner as provided by the laws of this state for
10 the foreclosure of mechanics' liens.

11 **SECTION 3.** In Colorado Revised Statutes, 32-1-1002, **amend**
12 (1)(d.5) and (1)(e) introductory portion as follows:

13 **32-1-1002. Fire protection districts - additional powers and**
14 **duties.** (1) In addition to the powers specified in section 32-1-1001, the
15 board of any fire protection district has the following powers for and on
16 behalf of the district:

17 (d.5) ~~To receive and spend an impact fee or other similar~~
18 ~~development charge imposed pursuant to the provisions described in~~
19 ~~section 29-20-104.5, C.R.S.;~~ IMPOSE AN IMPACT FEE ON THE
20 CONSTRUCTION OF NEW BUILDINGS, STRUCTURES, FACILITIES, OR
21 IMPROVEMENTS, INCLUDING OIL OR GAS WELLS AND RELATED EQUIPMENT,
22 ON PREVIOUSLY IMPROVED OR ON UNIMPROVED REAL PROPERTY WITHIN
23 THE DISTRICT'S JURISDICTIONAL BOUNDARIES, IF:

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

26 (II) THE IMPACT FEE IS IMPOSED IN ACCORDANCE WITH A FEE
27 SCHEDULE THAT IS LEGISLATIVELY ADOPTED BY THE BOARD AND THAT

1 APPLIES TO ALL CONSTRUCTION OF NEW BUILDINGS, STRUCTURES,
2 FACILITIES, OR IMPROVEMENTS, INCLUDING OIL OR GAS WELLS AND
3 RELATED EQUIPMENT, ON PREVIOUSLY IMPROVED OR ON UNIMPROVED
4 REAL PROPERTY WITHIN THE DISTRICT'S JURISDICTIONAL BOUNDARIES;
5 AND

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

15 (e) IN ADDITION TO ALL OTHER FEES AND CHARGES ALLOWED BY
16 THIS ARTICLE 1, TO FIX AND FROM TIME TO TIME INCREASE OR DECREASE FEES AND
17 CHARGES AS FOLLOWS, AND THE BOARD MAY PLEDGE SUCH REVENUE FOR THE
18 PAYMENT OF ANY INDEBTEDNESS OF THE DISTRICT:

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

21 **32-1-1007. Ambulance districts - additional powers - special**
22 **provisions. (1) In addition to the powers specified in section 32-1-1001,**
23 **the board of any ambulance district, unless provided in section 32-1-1002**
24 **(1)(c) or 32-1-1003 (1)(b), has the following powers for and on behalf of**
25 **such district:**

26 **(b) To provide emergency medical services by employees of the**
27 **district, to provide a voluntary ambulance service, and to make contracts**

1 with individuals, partnerships, associations, or corporations or with other
2 political subdivisions of the state or any combination thereof. For the
3 purpose of this paragraph (b) SUBSECTION (1)(b), "voluntary ambulance
4 service" means an ambulance service which is operating not for pecuniary
5 profit or financial gain and no part of the assets or income of which is
6 distributable to, or enures to the benefit of, its members, directors, or
7 officers.

8 (c) TO IMPOSE AN IMPACT FEE ON THE CONSTRUCTION OF NEW
9 BUILDINGS, STRUCTURES, FACILITIES, OR IMPROVEMENTS, INCLUDING OIL
10 OR GAS WELLS AND RELATED EQUIPMENT, ON PREVIOUSLY IMPROVED OR
11 ON UNIMPROVED REAL PROPERTY WITHIN THE DISTRICT'S JURISDICTIONAL
12 BOUNDARIES, IF:

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

15 (II) THE IMPACT FEE IS IMPOSED IN ACCORDANCE WITH A FEE
16 SCHEDULE THAT IS LEGISLATIVELY ADOPTED BY THE BOARD AND THAT
17 APPLIES TO ALL CONSTRUCTION OF NEW BUILDINGS, STRUCTURES,
18 FACILITIES, OR IMPROVEMENTS, INCLUDING OIL OR GAS WELLS AND
19 RELATED EQUIPMENT, ON PREVIOUSLY IMPROVED OR ON UNIMPROVED
20 REAL PROPERTY WITHIN THE DISTRICT'S JURISDICTIONAL BOUNDARIES;

21 AND

22 (III) NO LATER THAN SIXTY CALENDAR DAYS BEFORE IMPOSING AN
23 IMPACT FEE PURSUANT TO THIS SUBSECTION (1)(c), THE DISTRICT NOTIFIES
24 THE CLERK OF EVERY MUNICIPALITY OR COUNTY THAT INCLUDES
25 TERRITORY THAT IS WHOLLY OR PARTLY LOCATED WITHIN THE DISTRICT'S
26 JURISDICTIONAL BOUNDARIES AND THAT MAY BE IMPACTED BY THE
27 PROPOSED IMPACT FEE OF ITS INTENT TO IMPOSE THE FEE AND PROVIDES A

1 REASONABLE OPPORTUNITY FOR THE MUNICIPALITY OR COUNTY TO SUBMIT
2 WRITTEN COMMENTS REGARDING THE IMPACT FEE TO THE BOARD OF THE
3 DISTRICT.

4 **SECTION 5.** In Colorado Revised Statutes, **add** 32-1-1107 as
5 follows:

6 **32-1-1107. Special financial provisions - fire protection**
7 **districts.** (1) IN ADDITION TO THE POWERS SPECIFIED IN SECTION
8 32-1-1101, THE BOARD OF A FIRE PROTECTION DISTRICT, REFERRED TO IN
9 THIS SECTION AS A "DISTRICT", HAS THE POWER, FOR AND ON BEHALF OF
10 THE DISTRICT, TO LEVY A UNIFORM SALES TAX, AT A RATE DETERMINED BY
11 THE BOARD, UPON EVERY TRANSACTION OR OTHER INCIDENT WITH
12 RESPECT TO WHICH A SALES TAX IS LEVIED BY THE STATE THAT OCCURS
13 WITHIN ANY AREA OF THE DISTRICT'S JURISDICTION, SUBJECT TO THE
14 FOLLOWING LIMITATIONS:

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

25 (b) THE NET REVENUE OF ANY SALES TAX LEVIED MAY BE USED
26 ONLY TO FUND FIRE PROTECTION SERVICES IN AREAS OF THE DISTRICT IN
27 WHICH THE TAX IS TO BE LEVIED.

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

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

13 **SECTION 6.** In Colorado Revised Statutes, **add** 32-1-1107 as
14 follows:

15 **32-1-1107. Special financial provisions - fire protection**
16 **districts.** (1) IN ADDITION TO THE POWERS SPECIFIED IN SECTION
17 32-1-1101, THE BOARD OF A FIRE PROTECTION DISTRICT, REFERRED TO IN
18 THIS SECTION AS A "DISTRICT", HAS THE POWER, FOR AND ON BEHALF OF
19 THE DISTRICT, TO LEVY A UNIFORM SALES TAX, AT A RATE DETERMINED BY
20 THE BOARD, UPON EVERY TRANSACTION OR OTHER INCIDENT WITH
21 RESPECT TO WHICH A SALES TAX IS LEVIED BY THE STATE THAT OCCURS
22 WITHIN ANY AREA OF THE DISTRICT'S JURISDICTION, SUBJECT TO THE
23 FOLLOWING LIMITATIONS:

24 (a) THE BOARD MAY LEVY THE SALES TAX ONLY IF THE QUESTION
25 OF LEVYING THE SALES TAX IS SUBMITTED TO AND APPROVED BY A
26 MAJORITY OF THE ELIGIBLE ELECTORS OF THE DISTRICT VOTING AT
27 AN ELECTION HELD ON THE DATE OF A STATE GENERAL ELECTION OR ON

1 THE FIRST TUESDAY OF NOVEMBER IN AN ODD-NUMBERED YEAR IN
2 ACCORDANCE WITH THIS ARTICLE 1, ARTICLE 13.5 OF TITLE 1, AND
3 SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION. THE BALLOT
4 ISSUE MUST PROVIDE THAT THE SALES TAX TO BE LEVIED SHALL BE IN
5 ADDITION TO OTHER TAXES LEVIED BY THE DISTRICT. THE DISTRICT SHALL
6 PAY ALL COSTS OF THE ELECTION.

7 (b) THE NET REVENUE OF ANY SALES TAX LEVIED MAY BE USED
8 ONLY TO FUND FIRE PROTECTION SERVICES IN AREAS OF THE DISTRICT IN
9 WHICH THE TAX IS TO BE LEVIED.

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

22 (b) A QUALIFIED PURCHASER MAY PROVIDE A DIRECT PAYMENT
23 PERMIT NUMBER ISSUED PURSUANT TO SECTION 39-26-103.5 TO A VENDOR
24 OR RETAILER THAT IS LIABLE AND RESPONSIBLE FOR COLLECTING AND
25 REMITTING ANY SALES TAX LEVIED ON A SALE MADE TO THE QUALIFIED
26 PURCHASER PURSUANT TO THE PROVISIONS OF THIS SECTION. A VENDOR
27 OR RETAILER THAT HAS RECEIVED A DIRECT PAYMENT PERMIT NUMBER IN

1 GOOD FAITH FROM A QUALIFIED PURCHASER IS NOT LIABLE OR
2 RESPONSIBLE FOR COLLECTION AND REMITTANCE OF ANY SALES TAX
3 LEVIED ON A SALE THAT IS PAID FOR DIRECTLY FROM THE QUALIFIED
4 PURCHASER'S MONEY AND NOT THE PERSONAL MONEY OF AN INDIVIDUAL
5 IN ACCORDANCE WITH SECTION 39-26-105 (1)(a)(I)(B).

6 (c) A QUALIFIED PURCHASER THAT PROVIDES A DIRECT PAYMENT
7 PERMIT NUMBER TO A VENDOR OR RETAILER IS LIABLE AND RESPONSIBLE
8 FOR THE AMOUNT OF SALES TAX LEVIED ON A SALE MADE TO THE
9 QUALIFIED PURCHASER IN THE SAME MANNER AS LIABILITY WOULD BE
10 LEVIED ON A QUALIFIED PURCHASER FOR STATE SALES TAX PURSUANT TO
11 SECTION 39-26-105 (5)(a).

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

17 **SECTION 7. In Colorado Revised Statutes, add 32-1-1108 as**
18 **follows:**

19 **32-1-1108. Special financial provisions - ambulance districts.**

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

27 **(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.**

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

8 (a) THE BOARD MAY LEVY THE SALES TAX ONLY IF THE QUESTION
9 OF LEVYING THE SALES TAX IS SUBMITTED TO AND APPROVED BY A
10 MAJORITY OF THE ELIGIBLE ELECTORS OF THE DISTRICT VOTING AT AN
11 ELECTION HELD ON THE DATE OF A STATE GENERAL ELECTION OR ON THE
12 FIRST TUESDAY OF NOVEMBER IN AN ODD-NUMBERED YEAR IN
13 ACCORDANCE WITH THIS ARTICLE 1, ARTICLE 13.5 OF TITLE 1, AND
14 SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION. THE BALLOT
15 ISSUE MUST PROVIDE THAT THE SALES TAX TO BE LEVIED SHALL BE IN
16 ADDITION TO OTHER TAXES LEVIED BY THE DISTRICT. THE DISTRICT SHALL
17 PAY ALL COSTS OF THE ELECTION.

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

21 (2) (a) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF
22 REVENUE SHALL COLLECT, ADMINISTER, AND ENFORCE ANY SALES TAX
23 LEVIED BY A DISTRICT IN THE SAME MANNER USED TO COLLECT,
24 ADMINISTER, AND ENFORCE THE STATE SALES TAX LEVIED PURSUANT TO
25 ARTICLE 26 OF TITLE 39, INCLUDING THE RETENTION BY A VENDOR OF THE
26 PERCENTAGE OF THE AMOUNT REMITTED TO COVER THE VENDOR'S
27 EXPENSE IN THE COLLECTION AND REMITTANCE OF THE SALES TAX

1 SPECIFIED IN SECTION 39-26-105. THE EXECUTIVE DIRECTOR OF THE
2 DEPARTMENT OF REVENUE SHALL MAKE MONTHLY DISTRIBUTIONS OF
3 SALES TAX COLLECTIONS TO THE DISTRICT. THE DISTRICT SHALL PAY THE
4 NET INCREMENTAL COST INCURRED BY THE DEPARTMENT OF REVENUE IN
5 THE ADMINISTRATION AND COLLECTION OF THE SALES TAX.

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

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

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

1 **SECTION 9. Act subject to petition - effective date.** (1)
2 Except as otherwise provided in subsections (2) and (3) of this section,
3 this act takes effect at 12:01 a.m. on the day following the expiration of
4 the ninety-day period after final adjournment of the general assembly;
5 except that, if a referendum petition is filed pursuant to section 1 (3) of
6 article V of the state constitution against this act or an item, section, or
7 part of this act within such period, then the act, item, section, or part will
8 not take effect unless approved by the people at the general election to be
9 held in November 2024 and, in such case, will take effect on the date of
10 the official declaration of the vote thereon by the governor.

11 (2) Section 32-1-1107, C.R.S., enacted in section 5 of this act, and
12 section 32-1-1108, C.R.S., enacted in section 7 of this act, take effect only
13 if Senate Bill 24-025 becomes law, in which case section 32-1-1107,
14 C.R.S., as enacted in section 5 of this act, and section 32-1-1108, C.R.S.,
15 enacted in section 7 of this act, take effect on the effective date of Senate
16 Bill 24-025.

17 (3) Section 32-1-1107, C.R.S., enacted in section 6 of this act, and
18 section 32-1-1108, C.R.S., enacted in section 8 of this act, take effect only
19 if Senate Bill 24-025 does not become law, in which case section
20 32-1-1107, C.R.S., as enacted in section 6 of this act, and section
21 32-1-1108, C.R.S., enacted in section 8 of this act, take effect on the
22 applicable effective date of this act.