

## CHAPTER 230

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**GOVERNMENT - SPECIAL DISTRICTS**

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## SENATE BILL 24-194

BY SENATOR(S) Roberts and Will, Fenberg, Buckner, Cutter, Exum, Ginal, Marchman, Michaelson Jenet, Mullica, Priola;  
also REPRESENTATIVE(S) McLachlan and Armagost, Amabile, Bird, Brown, Catlin, Clifford, Daugherty, Joseph, Lindsay,  
Lukens, Mabrey, Marvin, Parenti, Snyder, Valdez A., Young, McCluskie.

**AN ACT**

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

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

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

**29-20-104.5. Impact fees - definition.** (1) Pursuant to the authority granted in section 29-20-104 (1)(g) and as a condition of issuance of a development permit, a local government may impose an impact fee or other similar development charge to fund expenditures by such local government ~~or a fire and emergency services provider that provides fire protection, rescue, and emergency services in the new development~~ on capital facilities needed to serve new development. No impact fee or other similar development charge shall be imposed except pursuant to a schedule that is:

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

(c) ~~If a local government, in its sole discretion, elects to impose an impact fee or~~

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*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.*

~~other similar development charge to fund the expenditures by a fire and emergency services provider for a capital facility, then the local government and fire and emergency services provider shall enter into an intergovernmental agreement defining the impact fee or other similar development charge and the details of collection and remittance.~~

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

(3) Any schedule of impact fees or other similar development charges adopted by a local government pursuant to this section ~~shall~~ MUST include provisions to ensure that no individual landowner is required to provide any site specific dedication or improvement to meet the same need for capital facilities for which the impact fee or other similar development charge is imposed. ~~A local government shall not impose an impact fee or other similar development charge on an individual landowner to fund expenditures for a capital facility used to provide fire, rescue, and emergency services if the landowner is already required to pay an impact fee or other similar development charge for another capital facility used to provide a similar fire, rescue, and emergency service or if the landowner has voluntarily contributed money for such a capital facility.~~

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

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

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

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

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

(j) (I) To fix and from time to time to increase or decrease fees, rates, tolls, penalties, or charges for services, programs, or facilities furnished by the special district; ~~except that a fire protection districts may only fix fees and charges as provided in section 32-1-1002 (1)(c)~~ DISTRICT SHALL NOT ON ITS OWN AUTHORITY IMPOSE A FEE, RATE, TOLL, OR CHARGE FOR RESPONDING TO, COMBATING, OR EXTINGUISHING A FIRE OCCURRING ON TAXABLE REAL OR PERSONAL PROPERTY, BUILDINGS, OR FACILITIES LOCATED WITHIN THE FIRE PROTECTION DISTRICT'S JURISDICTIONAL BOUNDARIES. THIS LIMITATION DOES NOT PREVENT A FIRE PROTECTION DISTRICT FROM CHARGING OR SEEKING REIMBURSEMENT FOR RESPONDING TO, COMBATING, OR EXTINGUISHING SUCH A FIRE IF THE CHARGE OR CLAIM FOR REIMBURSEMENT IS AUTHORIZED BY A FEDERAL LAW OR REGULATION OR A STATE LAW OR RULE. The board may pledge such revenue for the payment of any indebtedness of the special district. Until paid, all ~~such~~ fees, rates, tolls, penalties,

or charges ~~shall~~ constitute a perpetual lien on and against the property served, and any such lien may be foreclosed in the same manner as provided by the laws of this state for the foreclosure of mechanics' liens.

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

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

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

(A) LEGISLATIVELY ADOPTED;

(B) GENERALLY APPLICABLE TO A BROAD CLASS OF PROPERTY; AND

(C) INTENDED TO DEFRAY THE PROJECTED IMPACTS ON CAPITAL FACILITIES CAUSED BY THE PROPOSED CONSTRUCTION.

(II) A DISTRICT SHALL QUANTIFY THE REASONABLE IMPACTS OF PROPOSED CONSTRUCTION ON EXISTING CAPITAL FACILITIES AND ESTABLISH THE IMPACT FEE AT A LEVEL NO GREATER THAN NECESSARY TO DEFRAY SUCH IMPACTS DIRECTLY RELATED TO THE PROPOSED CONSTRUCTION. AN IMPACT FEE SHALL NOT BE IMPOSED TO REMEDY ANY DEFICIENCY IN CAPITAL FACILITIES THAT EXISTS WITHOUT REGARD TO THE PROPOSED CONSTRUCTION.

(III) ANY SCHEDULE OF IMPACT FEES ADOPTED BY A DISTRICT PURSUANT TO THIS SUBSECTION (1)(d.5) MUST INCLUDE PROVISIONS TO ENSURE THAT NO INDIVIDUAL LANDOWNER IS REQUIRED TO PROVIDE ANY SITE SPECIFIC DEDICATION OR IMPROVEMENT TO MEET THE SAME NEED FOR CAPITAL FACILITIES FOR WHICH THE IMPACT FEE IS IMPOSED.

(IV) NO LATER THAN SIXTY CALENDAR DAYS BEFORE ADOPTING AN IMPACT FEE SCHEDULE PURSUANT TO THIS SUBSECTION (1)(d.5), A DISTRICT SHALL NOTIFY THE CLERK OF EVERY MUNICIPALITY OR COUNTY THAT INCLUDES TERRITORY THAT IS WHOLLY OR PARTLY LOCATED WITHIN THE DISTRICT'S JURISDICTIONAL BOUNDARIES AND THAT MAY BE IMPACTED BY THE PROPOSED IMPACT FEE SCHEDULE OF THE DISTRICT'S INTENT TO ADOPT THE SCHEDULE AND PROVIDE A REASONABLE OPPORTUNITY FOR THE MUNICIPALITY OR COUNTY TO SUBMIT WRITTEN COMMENTS REGARDING THE SCHEDULE OF IMPACT FEES TO THE BOARD OF THE DISTRICT.

(V) AN IMPACT FEE IMPOSED PURSUANT TO THIS SUBSECTION (1)(d.5) MUST BE COLLECTED AND ACCOUNTED FOR IN THE SAME MANNER AS A LAND DEVELOPMENT CHARGE IS REQUIRED TO BE COLLECTED AND ACCOUNTED FOR PURSUANT TO PART 8 OF ARTICLE 1 OF TITLE 29.

(VI) AN IMPACT FEE SHALL NOT BE IMPOSED ON ANY CONSTRUCTION OF NEW BUILDINGS, STRUCTURES, FACILITIES, OR IMPROVEMENTS, INCLUDING OIL OR GAS WELLS AND RELATED EQUIPMENT, ON PREVIOUSLY IMPROVED OR ON UNIMPROVED REAL PROPERTY WITHIN THE DISTRICT'S JURISDICTIONAL BOUNDARIES, FOR WHICH AN INDIVIDUAL OR ENTITY HAS SUBMITTED A COMPLETED APPLICATION FOR A DEVELOPMENT PERMIT TO AN APPROVING LOCAL GOVERNMENT PRIOR TO THE ADOPTION OF A SCHEDULE OF IMPACT FEES BY THE DISTRICT PURSUANT TO THIS SUBSECTION (1)(d.5). A DISTRICT SHALL NOT COLLECT AN IMPACT FEE BEFORE THE ISSUANCE OF A BUILDING PERMIT BY THE APPROVING LOCAL GOVERNMENT. THE APPROVING LOCAL GOVERNMENT SHALL NOTIFY THE DISTRICT OF THE ISSUANCE OF A BUILDING PERMIT FOR THE CONSTRUCTION OF NEW BUILDINGS, STRUCTURES, FACILITIES, OR IMPROVEMENTS, INCLUDING OIL OR GAS WELLS AND RELATED EQUIPMENT, ON PREVIOUSLY IMPROVED OR ON UNIMPROVED REAL PROPERTY WITHIN THE DISTRICT'S JURISDICTIONAL BOUNDARIES AT THE TIME OF ISSUANCE.

(VII) ANY PERSON OR ENTITY THAT OWNS OR HAS AN INTEREST IN LAND THAT IS OR BECOMES SUBJECT TO A SCHEDULE OF IMPACT FEES IMPOSED BY A DISTRICT PURSUANT TO THIS SUBSECTION (1)(d.5) SHALL, BY RECEIVING A BUILDING PERMIT FROM THE APPROVING LOCAL GOVERNMENT, HAVE STANDING TO FILE AN ACTION FOR DECLARATORY JUDGMENT TO DETERMINE WHETHER THE IMPACT FEE SCHEDULE COMPLIES WITH THE PROVISIONS OF THIS SUBSECTION (1)(d.5). A PERSON OR ENTITY WITH STANDING WHO BELIEVES THAT A DISTRICT HAS IMPROPERLY APPLIED AN IMPACT FEE SCHEDULE PURSUANT TO THIS SUBSECTION (1)(d.5) TO THE CONSTRUCTION OF ANY NEW BUILDINGS, STRUCTURES, FACILITIES, OR IMPROVEMENTS, INCLUDING OIL OR GAS WELL AND RELATED EQUIPMENT, ON PREVIOUSLY IMPROVED OR ON UNIMPROVED REAL PROPERTY WITHIN THE DISTRICT'S JURISDICTIONAL BOUNDARIES MAY PAY THE FEE IMPOSED AND PROCEED WITH CONSTRUCTION WITHOUT PREJUDICE TO THE PERSON OR ENTITY'S RIGHT TO CHALLENGE THE IMPACT FEE IMPOSED UNDER RULE 106 OF THE COLORADO RULES OF CIVIL PROCEDURE. IF THE COURT DETERMINES THAT THE DISTRICT HAS EITHER IMPOSED AN IMPACT FEE ON CONSTRUCTION THAT IS NOT SUBJECT TO THE ADOPTED SCHEDULE OF IMPACT FEES OR IMPROPERLY CALCULATED THE IMPACT FEE AMOUNT, IT MAY ENTER JUDGMENT IN FAVOR OF THE PERSON OR ENTITY FOR THE AMOUNT OF ANY IMPACT FEE WRONGFULLY COLLECTED WITH INTEREST THEREON FROM THE DATE OF COLLECTION.

(VIII) AS USED IN THIS SUBSECTION (1)(d.5):

(A) "CAPITAL FACILITY" MEANS ANY IMPROVEMENT OR FACILITY THAT IS DIRECTLY RELATED TO ANY SERVICE THAT A DISTRICT IS AUTHORIZED TO PROVIDE, HAS AN ESTIMATED USEFUL LIFE OF FIVE YEARS OR LONGER, AND IS REQUIRED BY THE BYLAWS, RULES, OR REGULATIONS OF A DISTRICT, AS ADOPTED BY THE BOARD OF THE DISTRICT.

(B) "LOCAL GOVERNMENT" HAS THE SAME MEANING AS SET FORTH IN SECTION 29-20-103 (1.5).

(IX) NOTWITHSTANDING THE PROVISIONS OF THIS SECTION, A FIRE PROTECTION DISTRICT MAY WAIVE AN IMPACT FEE OR OTHER SIMILAR DEVELOPMENT CHARGE ON THE DEVELOPMENT OF LOW- OR MODERATE-INCOME HOUSING OR AFFORDABLE EMPLOYEE HOUSING AS DEFINED BY THE FIRE PROTECTION DISTRICT.

(e) IN ADDITION TO ALL OTHER FEES AND CHARGES ALLOWED BY THIS ARTICLE 1, to fix and from time to time increase or decrease fees and charges as follows, and the board may pledge such revenue for the payment of any indebtedness of the district:

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

**32-1-1007. Ambulance districts - additional powers - special provisions.**

(1) In addition to the powers specified in section 32-1-1001, the board of any ambulance district, unless provided in section 32-1-1002 (1)(c) or 32-1-1003 (1)(b), has the following powers for and on behalf of such district:

(b) To provide emergency medical services by employees of the district, to provide a voluntary ambulance service, and to make contracts with individuals, partnerships, associations, or corporations or with other political subdivisions of the state or any combination thereof. For the purpose of this ~~paragraph (b)~~ **SUBSECTION (1)(b)**, "voluntary ambulance service" means an ambulance service which is operating not for pecuniary profit or financial gain and no part of the assets or income of which is distributable to, or enures to the benefit of, its members, directors, or officers.

(c) (I) TO IMPOSE AN IMPACT FEE ON THE CONSTRUCTION OF NEW BUILDINGS, STRUCTURES, FACILITIES, OR IMPROVEMENTS, INCLUDING OIL OR GAS WELLS AND RELATED EQUIPMENT, ON PREVIOUSLY IMPROVED OR ON UNIMPROVED REAL PROPERTY WITHIN THE DISTRICT'S JURISDICTIONAL BOUNDARIES PURSUANT TO A SCHEDULE THAT IS:

(A) LEGISLATIVELY ADOPTED;

(B) GENERALLY APPLICABLE TO A BROAD CLASS OF PROPERTY; AND

(C) INTENDED TO DEFRAY THE PROJECTED IMPACTS ON CAPITAL FACILITIES CAUSED BY THE PROPOSED CONSTRUCTION.

(II) A DISTRICT SHALL QUANTIFY THE REASONABLE IMPACTS OF PROPOSED CONSTRUCTION ON EXISTING CAPITAL FACILITIES AND ESTABLISH THE IMPACT FEE AT A LEVEL NO GREATER THAN NECESSARY TO DEFRAY SUCH IMPACTS DIRECTLY RELATED TO THE PROPOSED CONSTRUCTION. AN IMPACT FEE SHALL NOT BE IMPOSED TO REMEDY ANY DEFICIENCY IN CAPITAL FACILITIES THAT EXISTS WITHOUT REGARD TO THE PROPOSED CONSTRUCTION.

(III) ANY SCHEDULE OF IMPACT FEES ADOPTED BY A DISTRICT PURSUANT TO THIS SUBSECTION (1)(c) MUST INCLUDE PROVISIONS TO ENSURE THAT NO INDIVIDUAL LANDOWNER IS REQUIRED TO PROVIDE ANY SITE SPECIFIC DEDICATION OR IMPROVEMENT TO MEET THE SAME NEED FOR CAPITAL FACILITIES FOR WHICH THE IMPACT FEE IS IMPOSED.

(IV) NO LATER THAN SIXTY CALENDAR DAYS BEFORE ADOPTING AN IMPACT FEE SCHEDULE PURSUANT TO THIS SUBSECTION (1)(c), A DISTRICT SHALL NOTIFY THE CLERK OF EVERY MUNICIPALITY OR COUNTY THAT INCLUDES TERRITORY THAT IS

WHOLLY OR PARTLY LOCATED WITHIN THE DISTRICT'S JURISDICTIONAL BOUNDARIES AND THAT MAY BE IMPACTED BY THE PROPOSED IMPACT FEE SCHEDULE OF THE DISTRICT'S INTENT TO ADOPT THE SCHEDULE AND PROVIDE A REASONABLE OPPORTUNITY FOR THE MUNICIPALITY OR COUNTY TO SUBMIT WRITTEN COMMENTS REGARDING THE SCHEDULE OF IMPACT FEES TO THE BOARD OF THE DISTRICT.

(V) AN IMPACT FEE IMPOSED PURSUANT TO THIS SUBSECTION (1)(c) MUST BE COLLECTED AND ACCOUNTED FOR IN THE SAME MANNER AS A LAND DEVELOPMENT CHARGE IS REQUIRED TO BE COLLECTED AND ACCOUNTED FOR PURSUANT TO PART 8 OF ARTICLE 1 OF TITLE 29.

(VI) AN IMPACT FEE SHALL NOT BE IMPOSED ON ANY CONSTRUCTION OF NEW BUILDINGS, STRUCTURES, FACILITIES, OR IMPROVEMENTS, INCLUDING OIL OR GAS WELLS AND RELATED EQUIPMENT, ON PREVIOUSLY IMPROVED OR ON UNIMPROVED REAL PROPERTY WITHIN THE DISTRICT'S JURISDICTIONAL BOUNDARIES, FOR WHICH AN INDIVIDUAL OR ENTITY HAS SUBMITTED A COMPLETED APPLICATION FOR A DEVELOPMENT PERMIT TO AN APPROVING LOCAL GOVERNMENT PRIOR TO THE ADOPTION OF A SCHEDULE OF IMPACT FEES BY THE DISTRICT PURSUANT TO THIS SUBSECTION (1)(c). A DISTRICT SHALL NOT COLLECT AN IMPACT FEE BEFORE THE ISSUANCE OF A BUILDING PERMIT BY THE APPROVING LOCAL GOVERNMENT. THE APPROVING LOCAL GOVERNMENT SHALL NOTIFY THE DISTRICT OF THE ISSUANCE OF A BUILDING PERMIT FOR THE CONSTRUCTION OF NEW BUILDINGS, STRUCTURES, FACILITIES, OR IMPROVEMENTS, INCLUDING OIL OR GAS WELLS AND RELATED EQUIPMENT, ON PREVIOUSLY IMPROVED OR ON UNIMPROVED REAL PROPERTY WITHIN THE DISTRICT'S JURISDICTIONAL BOUNDARIES AT THE TIME OF ISSUANCE.

(VII) ANY PERSON OR ENTITY THAT OWNS OR HAS AN INTEREST IN LAND THAT IS OR BECOMES SUBJECT TO A SCHEDULE OF IMPACT FEES IMPOSED BY A DISTRICT PURSUANT TO THIS SUBSECTION (1)(c) SHALL, BY RECEIVING A BUILDING PERMIT FROM THE APPROVING LOCAL GOVERNMENT, HAVE STANDING TO FILE AN ACTION FOR DECLARATORY JUDGMENT TO DETERMINE WHETHER THE IMPACT FEE SCHEDULE COMPLIES WITH THE PROVISIONS OF THIS SUBSECTION (1)(c). A PERSON OR ENTITY WITH STANDING WHO BELIEVES THAT A DISTRICT HAS IMPROPERLY APPLIED AN IMPACT FEE SCHEDULE PURSUANT TO THIS SUBSECTION (1)(c) TO THE CONSTRUCTION OF ANY NEW BUILDINGS, STRUCTURES, FACILITIES, OR IMPROVEMENTS, INCLUDING OIL OR GAS WELL AND RELATED EQUIPMENT, ON PREVIOUSLY IMPROVED OR ON UNIMPROVED REAL PROPERTY WITHIN THE DISTRICT'S JURISDICTIONAL BOUNDARIES MAY PAY THE FEE IMPOSED AND PROCEED WITH CONSTRUCTION WITHOUT PREJUDICE TO THE PERSON OR ENTITY'S RIGHT TO CHALLENGE THE IMPACT FEE IMPOSED UNDER RULE 106 OF THE COLORADO RULES OF CIVIL PROCEDURE. IF THE COURT DETERMINES THAT THE DISTRICT HAS EITHER IMPOSED AN IMPACT FEE ON CONSTRUCTION THAT IS NOT SUBJECT TO THE ADOPTED SCHEDULE OF IMPACT FEES OR IMPROPERLY CALCULATED THE IMPACT FEE AMOUNT, IT MAY ENTER JUDGMENT IN FAVOR OF THE PERSON OR ENTITY FOR THE AMOUNT OF ANY IMPACT FEE WRONGFULLY COLLECTED WITH INTEREST THEREON FROM THE DATE OF COLLECTION.

(VIII) AS USED IN THIS SUBSECTION (1)(c):

(A) "CAPITAL FACILITY" MEANS ANY IMPROVEMENT OR FACILITY THAT IS DIRECTLY RELATED TO ANY SERVICE THAT A DISTRICT IS AUTHORIZED TO PROVIDE, HAS AN ESTIMATED USEFUL LIFE OF FIVE YEARS OR LONGER, AND IS REQUIRED BY

THE BYLAWS, RULES, OR REGULATIONS OF A DISTRICT, AS ADOPTED BY THE BOARD OF THE DISTRICT.

(B) "LOCAL GOVERNMENT" HAS THE SAME MEANING AS SET FORTH IN SECTION 29-20-103 (1.5).

(IX) NOTWITHSTANDING THE PROVISIONS OF THIS SECTION, AN AMBULANCE DISTRICT MAY WAIVE AN IMPACT FEE OR OTHER SIMILAR DEVELOPMENT CHARGE ON THE DEVELOPMENT OF LOW- OR MODERATE-INCOME HOUSING OR AFFORDABLE EMPLOYEE HOUSING AS DEFINED BY THE AMBULANCE DISTRICT.

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

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

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

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

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

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

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

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

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

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

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

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

(c) A QUALIFIED PURCHASER THAT PROVIDES A DIRECT PAYMENT PERMIT NUMBER TO A VENDOR OR RETAILER IS LIABLE AND RESPONSIBLE FOR THE AMOUNT OF SALES TAX LEVIED ON A SALE MADE TO THE QUALIFIED PURCHASER IN THE SAME MANNER



AS LIABILITY WOULD BE LEVIED ON A QUALIFIED PURCHASER FOR STATE SALES TAX PURSUANT TO SECTION 39-26-105 (5)(a).

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

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

**32-1-1108. Special financial provisions - ambulance districts.** (1) IN ADDITION TO THE POWERS SPECIFIED IN SECTION 32-1-1101, THE BOARD OF AN AMBULANCE DISTRICT, REFERRED TO IN THIS SECTION AS A "DISTRICT", HAS THE POWER FOR AND ON BEHALF OF THE DISTRICT TO LEVY A UNIFORM SALES TAX AT A RATE DETERMINED BY THE BOARD UPON EVERY TRANSACTION OR OTHER INCIDENT WITH RESPECT TO WHICH A SALES TAX IS LEVIED BY THE STATE THAT OCCURS WITHIN ANY AREA OF THE DISTRICT'S JURISDICTION, SUBJECT TO THE FOLLOWING LIMITATIONS:

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

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

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

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

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

**32-1-1108. Special financial provisions - ambulance districts.** (1) IN ADDITION TO THE POWERS SPECIFIED IN SECTION 32-1-1101, THE BOARD OF AN AMBULANCE DISTRICT, REFERRED TO IN THIS SECTION AS A "DISTRICT", HAS THE POWER FOR AND ON BEHALF OF THE DISTRICT TO LEVY A UNIFORM SALES TAX AT A RATE DETERMINED

BY THE BOARD UPON EVERY TRANSACTION OR OTHER INCIDENT WITH RESPECT TO WHICH A SALES TAX IS LEVIED BY THE STATE THAT OCCURS WITHIN ANY AREA OF THE DISTRICT'S JURISDICTION, SUBJECT TO THE FOLLOWING LIMITATIONS:

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

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

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

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

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

(3) REVENUE RAISED BY A DISTRICT THROUGH THE LEVY OF A SALES TAX PURSUANT TO THIS SECTION IS IN ADDITION TO AND SHALL NOT BE USED TO

SUPPLANT ANY FUNDING THAT THE DISTRICT WOULD OTHERWISE BE ENTITLED TO RECEIVE FROM THE STATE OR ANY SUBDIVISION THEREOF.

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

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

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

Approved: May 22, 2024