

**First Regular Session  
Seventy-fifth General Assembly  
STATE OF COLORADO**

**REENGROSSED**

*This Version Includes All Amendments  
Adopted in the House of Introduction*

LLS NO. 25-0198.01 Jed Franklin x5484

**SENATE BILL 25-018**

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**SENATE SPONSORSHIP**

**Bridges and Kipp, Frizell, Jodeh, Michaelson Jenet, Snyder**

**HOUSE SPONSORSHIP**

**Taggart,**

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**Senate Committees**

Finance  
Appropriations

**House Committees**

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**A BILL FOR AN ACT**

101     **CONCERNING ONLINE SEARCHING FOR SALES AND USE TAX**  
102     **INFORMATION.**

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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/>.)*

**Sales and Use Tax Simplification Task Force.** Currently, the department of revenue (department) does not have authority to allow a sales and use tax license and a sales and use tax exemption certificate to be searchable by the name and identification number of the sales and use tax licensee or the sales and use tax exemption certificate holder. The bill directs the department's executive director to allow this type of search.

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.

SENATE  
3rd Reading Unamended  
April 15, 2025

SENATE  
2nd Reading Unamended  
April 14, 2025

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

2             **SECTION 1.** In Colorado Revised Statutes, 39-21-113, **add** (37)  
3     as follows:

4             **39-21-113.     Reports and returns - rule - repeal.**

5     (37) NOTWITHSTANDING THE CONFIDENTIALITY REQUIREMENTS OF THIS  
6     SECTION, THE EXECUTIVE DIRECTOR SHALL ALLOW EVERY SALES AND USE  
7     TAX LICENSE AND EVERY SALES AND USE TAX EXEMPTION CERTIFICATE TO  
8     BE SEARCHABLE BY THE NAME AND IDENTIFICATION NUMBER OF THE SALES  
9     AND USE TAX LICENSEE OR THE SALES AND USE TAX EXEMPTION  
10    CERTIFICATE HOLDER.

11            **SECTION 2. Act subject to petition - effective date.** This act  
12    takes effect at 12:01 a.m. on the day following the expiration of the  
13    ninety-day period after final adjournment of the general assembly; except  
14    that, if a referendum petition is filed pursuant to section 1 (3) of article V  
15    of the state constitution against this act or an item, section, or part of this  
16    act within such period, then the act, item, section, or part will not take  
17    effect unless approved by the people at the general election to be held in  
18    November 2026 and, in such case, will take effect on the date of the  
19    official declaration of the vote thereon by the governor.