

SENATE COMMITTEE OF REFERENCE REPORT

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Chairman of Committee

April 4, 2017  
Date

Committee on Local Government.

After consideration on the merits, the Committee recommends the following:

HB17-1203 be amended as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation:

1 Amend reengrossed bill, page 3, strike line 5 and substitute "**election -**  
2 **legislative declaration - definition.** (1) (a) THE GENERAL ASSEMBLY  
3 HEREBY FINDS AND DECLARES THAT THE SPECIAL SALES TAX RECOGNIZED  
4 IN THIS SECTION PERMITS COUNTIES AND STATUTORY MUNICIPALITIES TO  
5 ENACT AN ADDITIONAL TAX SPECIFIC TO THE SALE OF RETAIL MARIJUANA  
6 AND RETAIL MARIJUANA PRODUCTS, SUBJECT TO VOTER APPROVAL. THIS  
7 DISTINCT TAXING AUTHORITY IS IN ADDITION TO THE STATUTORY  
8 AUTHORITY FOR COUNTIES AND STATUTORY MUNICIPALITIES TO IMPOSE A  
9 GENERAL SALES TAX, WHILE HOME RULE MUNICIPALITIES DERIVE ALL  
10 SALES TAXING AUTHORITY FROM THE HOME RULE AUTHORITY GRANTED BY  
11 THE COLORADO CONSTITUTION.

12 (b) THE GENERAL ASSEMBLY FURTHER FINDS AND DECLARES THAT  
13 ANY SPECIAL SALES TAX ON RETAIL MARIJUANA AND RETAIL MARIJUANA  
14 PRODUCTS PROPOSED BY COUNTIES AND STATUTORY MUNICIPALITIES  
15 SHOULD TAKE INTO ACCOUNT THE TOTAL TAX RATE THAT WOULD EXIST IF  
16 THE TAX IS ADOPTED BY VOTERS. IT IS THEREFORE ALSO THE INTENT OF  
17 THE GENERAL ASSEMBLY IN ENACTING THIS SECTION TO ENSURE THAT THE  
18 IMPOSITION OF A COUNTY SPECIAL SALES TAX WITHIN A HOME RULE  
19 MUNICIPALITY OR STATUTORY MUNICIPALITY OCCURS ONLY WHEN THE  
20 MUNICIPALITY DOES NOT HAVE ITS OWN SPECIAL SALES TAX, AND  
21 OTHERWISE ONLY AFTER AN INTERGOVERNMENTAL AGREEMENT WITH A  
22 MUNICIPALITY THAT DOES IMPOSE, OR IMPOSES AT ANY TIME, ITS OWN  
23 SPECIAL SALES TAX.

24 (2) FOR PURPOSES OF THIS SECTION, "SPECIAL SALES".

- 1 Renumber succeeding subsections accordingly.
- 2 Page 7, line 21, strike "(5)(b)." and substitute "(6)(b).".
- 3 Strike "(2)" and substitute "(3)" on: **Page 4**, lines 3, 7, and 25; **Page 5**,  
4 lines 14, 15, 17, and 20; and **Page 6**, line 24.
- 5 Strike "(2)(a)(II)" and substitute "(3)(a)(II)" on: **Page 4**, lines 12 and 16.
- 6 Strike "(2)(a)(III)" and substitute "(3)(a)(III)" on: **Page 4**, line 19; **Page**  
7 **5**, line 8; and **Page 7**, line 4.
- 8 Strike "(3)(a)" and substitute "(4)(a)" on: **Page 6**, lines 4 and 8.

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