



Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

Final Fiscal Note

Drafting Number:	LLS 21-0727	Date:	July 15, 2021
Prime Sponsors:	Rep. Arndt; Pico Sen. Zenzinger; Woodward	Bill Status:	Signed into Law
		Fiscal Analyst:	David Hansen 303-866-2633 David.Hansen@state.co.us

Bill Topic:	SALES TAX STATUTE MODIFICATIONS TO ADDRESS DEFECTS
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Summary of Fiscal Impact:	No fiscal impact. The bill addresses defects, codifies existing practices, and makes non-substantive changes to state statute. The bill has no impact on state or local government revenue or expenditures and is assessed as having no fiscal impact.
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Appropriation Summary:	No appropriation is required.
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Fiscal Note Status:	The fiscal note reflects the enacted bill.
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Summary of Legislation

The bill addresses defects in the sales and use tax statutes, removes obsolete language, and updates references. Notably, the bill corrects for a conforming amendment that was missed in HB 20-1023 that concerned hold-harmless provisions for vendors using state-certified electronic address databases for determining sales and use taxes.

Background

The Statutory Revision Committee (SRC) examines the state statutes and current judicial decisions to discover defects and anachronisms. The bill addresses SRC recommended revisions to the sales and use tax statutes.

Assessment of No Fiscal Impact

The bill addresses defects, codifies existing practices, and makes non-substantive changes to statute. It has no impact on state or local government revenue or expenditures and is assessed as having no fiscal impact.

Effective Date

The bill was signed into law by the Governor and took effect on May 7, 2021.

State and Local Government Contacts

Counties

Municipalities

Revenue

Information Technology

Regional Transportation District

Special Districts