

## CHAPTER 1

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**TAXATION**

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**HOUSE BILL 22-1027**

BY REPRESENTATIVE(S) Van Winkle and Kipp, Bacon, Baisley, Bernett, Bird, Boesenecker, Bradfield, Caraveo, Carver, Catlin, Cutter, Daugherty, Esgar, Exum, Froelich, Geitner, Gonzales-Gutierrez, Gray, Herod, Hooton, Jodeh, Lindsay, Lontine, Luck, Lynch, McCluskie, McCormick, McKean, McLachlan, Michaelson Jenet, Mullica, Ortiz, Pelton, Pico, Ransom, Rich, Ricks, Roberts, Sandridge, Snyder, Soper, Sullivan, Tipper, Titone, Valdez A., Valdez D., Van Beber, Weissman, Will, Williams, Woodrow, Woog, Young, Garnett;  
also SENATOR(S) Bridges and Woodward, Cooke, Coram, Fenberg, Fields, Gardner, Ginal, Hisey, Holbert, Kirkmeyer, Kolker, Liston, Lundeen, Pettersen, Priola, Rankin, Rodriguez, Scott, Simpson, Smallwood, Sonnenberg, Winter, Zenzinger, Garcia.

**AN ACT**

**CONCERNING THE EXTENSION OF THE SMALL RETAILER EXCEPTION TO THE SALES AND USE TAX DESTINATION SOURCING RULES.**

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

**SECTION 1.** In Colorado Revised Statutes, 39-26-104, **amend** (3)(c)(IV) as follows:

**39-26-104. Property and services taxed - definitions - repeal.** (3) (c) (IV) This subsection (3)(c) is repealed, effective ~~February 1, 2022~~ OCTOBER 1, 2022.

**SECTION 2.** In Colorado Revised Statutes, 39-26-204, **amend** (2)(b)(III) as follows:

**39-26-204. Periodic return - collection - repeal.** (2) (b) (III) This subsection (2)(b) is repealed, effective ~~February 1, 2022~~ OCTOBER 1, 2022.

**SECTION 3. Safety clause.** The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, or safety.

Approved: January 31, 2022

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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.*