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HOUSE BILL 19-1240

BY REPRESENTATIVE(S) Kraft-Tharp and Van Winkle, Arndt, Baisley, Beckman, Benavidez, Bird, Bockenfeld, Buentello, Cutter, Gray, Humphrey, Kipp, McKean, Rich, Sandridge, Snyder, Soper, Sullivan, Tipper, Titone, Valdez D., Williams D.;

also SENATOR(S) Court and Tate, Bridges, Cooke, Coram, Crowder, Donovan, Gardner, Ginal, Hill, Holbert, Lee, Lundeen, Marble, Pettersen, Priola, Scott, Smallwood, Story, Todd, Williams A., Winter, Woodward, Zenzinger, Garcia.

CONCERNING SALES AND USE TAX ADMINISTRATION, AND, IN CONNECTION THEREWITH, ESTABLISHING ECONOMIC NEXUS FOR RETAILERS WITHOUT PHYSICAL PRESENCE IN THE STATE, CODIFYING THE DESTINATION SOURCING RULE WITH A SPECIFIED EXCEPTION, REQUIRING MARKETPLACE FACILITATORS TO COLLECT AND REMIT SALES TAX FOR SALES MADE BY MARKETPLACE SELLERS ON THE MARKETPLACE FACILITATOR'S MARKETPLACE, AND REPEALING OBSOLETE STATUTORY REFERENCES TO REMOTE SELLERS.

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

SECTION 1. In Colorado Revised Statutes, 39-26-102, **amend** (3), (5.8), (6), and (8); **repeal** (5.7), (7.6), and (7.7); and **add** (5.9), (6.1), (6.2),

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.

and (6.3) as follows:

39-26-102. Definitions. As used in this article 26, unless the context otherwise requires:

(3) "Doing business in this state" means the selling, leasing, or delivering in this state, or any activity in this state in connection with the selling, leasing, or delivering in this state, of tangible personal property or taxable services by a retail sale as defined in this section, for use, storage, distribution, or consumption within this state. This subsection (3) affects the imposition, application, or collection of sales and use taxes only. "Doing business in this state" includes, but shall not be limited to, the following acts or methods of transacting business:

(a) The maintaining within this state, directly or indirectly or by a subsidiary, of an office, distribution facility, salesroom, warehouse, storage place, or other similar place of business, including the employment of a resident of this state who works from a home office in this state; OR

(b) The soliciting, either by direct representatives, indirect representatives, manufacturers' agents, or by distribution of catalogues or other advertising, or by use of any communication media, or by use of the newspaper, radio, or television advertising media, or by any other means whatsoever, of business from persons residing in this state and by reason thereof receiving orders from, or selling or leasing tangible personal property to, such persons residing in this state for use, consumption, distribution, and storage for use or consumption in this state.

(c) **Economic nexus.** ~~(I) A remote seller doing business in this state with respect to any remote sale subject to tax in accordance with section 39-26-104 (2)~~ EXCEPT AS PROVIDED IN SUBSECTION (3)(c)(II) OF THIS SECTION, A PERSON IS DOING BUSINESS IN THIS STATE IN A CALENDAR YEAR:

(A) IF IN THE PREVIOUS CALENDAR YEAR THE PERSON HAS MADE RETAIL SALES OF TANGIBLE PERSONAL PROPERTY, COMMODITIES, OR SERVICES IN THE STATE AS SPECIFIED IN SECTION 39-26-104 (3), EXCEEDING ONE HUNDRED THOUSAND DOLLARS; OR

(B) ON AND AFTER THE FIRST DAY OF THE MONTH AFTER THE NINETIETH DAY AFTER THE PERSON HAS MADE RETAIL SALES OF TANGIBLE

PERSONAL PROPERTY, COMMODITIES, OR SERVICES IN THE STATE AS SPECIFIED IN SECTION 39-26-104 (3), IN THE CURRENT CALENDAR YEAR THAT EXCEED ONE HUNDRED THOUSAND DOLLARS.

(II) BEGINNING OCTOBER 1, 2019, FOR PURPOSES OF DETERMINING WHETHER THE THRESHOLDS SET FORTH IN SUBSECTION (3)(c)(I) OF THIS SECTION ARE MET:

(A) A MARKETPLACE FACILITATOR SHALL INCLUDE ALL SALES MADE BY MARKETPLACE SELLERS IN AND THROUGH ITS MARKETPLACE; AND

(B) A MARKETPLACE SELLER SHALL NOT INCLUDE ANY SALES MADE IN OR THROUGH A MARKETPLACE FACILITATOR'S MARKETPLACE.

(III) THIS SUBSECTION (3)(c) DOES NOT APPLY TO ANY PERSON WHO IS DOING BUSINESS IN THIS STATE UNDER SUBSECTION (3)(a) OF THIS SECTION BUT OTHERWISE APPLIES TO ANY OTHER PERSON.

~~(d) **Presumptive physical presence - component member with physical presence.** (I) A person is presumed to be doing business in this state if such person is part of a controlled group of corporations, and that controlled group has a component member, other than a common carrier acting in its capacity as such, that has physical presence in this state and such component member with physical presence:~~

~~(A) Sells under the same or a similar business name tangible personal property or taxable services similar to that sold by the person against whom the presumption is asserted;~~

~~(B) Maintains an office, distribution facility, salesroom, warehouse, storage place, or other similar place of business in this state to facilitate the delivery of tangible personal property or taxable services sold by the person against whom the presumption is asserted to such person's in-state customers;~~

~~(C) Uses trademarks, service marks, or trade names in this state that are the same or substantially similar to those used by the person against whom the presumption is asserted;~~

~~(D) Delivers, installs, or assembles tangible personal property in this~~

~~state, or performs maintenance or repair services on tangible personal property in this state, which tangible personal property is sold to in-state customers by the person against whom the presumption is asserted; or~~

~~(E) Facilitates the delivery of tangible personal property to in-state customers of the person against whom the presumption is asserted by allowing such customers to pick up tangible personal property sold by such person at an office, distribution facility, salesroom, warehouse, storage place, or other similar place of business maintained in this state.~~

~~(H) For purposes of this paragraph (d), "controlled group of corporations" has the same meaning as set forth in section 1563 (a) of the federal "Internal Revenue Code of 1986", as amended, and "component member" has the same meaning as set forth in section 1563 (b) of the federal "Internal Revenue Code of 1986", as amended. "Controlled group of corporations" and "component member" also include any entity that, notwithstanding its form of organization, bears the same ownership relationship to the person against whom the presumption is asserted as a corporation that would qualify as a component member of the same controlled group of corporations as the person against whom the presumption is asserted.~~

~~(HH) The presumption set forth in subparagraph (I) of this paragraph (d) may be rebutted by proof that, during the calendar year in question, the component member with physical presence did not engage in any activities in this state that are sufficient under United States constitutional standards to establish nexus in this state on behalf of the person against whom the presumption is asserted.~~

~~**(c) Presumptive physical presence - agreement or arrangement with a person with physical presence.** (I) Except as provided in subparagraph (HH) of this paragraph (c), a person is presumed to be doing business in this state if such person against whom the presumption is asserted enters into an agreement or arrangement with a person who has physical presence in this state, other than a common carrier acting in its capacity as such, for that person who has physical presence to:~~

~~(A) Sell under the same or a similar business name tangible personal property or taxable services similar to that sold by the person against whom the presumption is asserted;~~

~~(B) Maintain an office, distribution facility, salesroom, warehouse, storage place, or other similar place of business in this state to facilitate the delivery of tangible personal property or taxable services sold by the person against whom the presumption is asserted to such person's in-state customers;~~

~~(C) Deliver, install, or assemble tangible personal property in this state, or perform maintenance or repair services on tangible personal property in this state, which tangible personal property is sold to in-state customers by the person against whom the presumption is asserted; or~~

~~(D) Facilitate the delivery of tangible personal property to in-state customers of the person against whom the presumption is asserted by allowing such customers to pick up tangible personal property sold by such person at an office, distribution facility, salesroom, warehouse, storage place, or other similar place of business maintained in this state.~~

~~(H) The presumption set forth in subparagraph (I) of this paragraph (e) may be rebutted by proof that, during the calendar year in question, the person who has physical presence in this state did not engage in any activities in this state that are sufficient under United States constitutional standards to establish nexus in this state on behalf of the person against whom the presumption is asserted.~~

~~(HH) **Activity to which presumption does not apply.** The presumption established in subparagraph (I) of this paragraph (e) does not apply to the following agreements or arrangements:~~

~~(A) **Advertising.** An agreement or arrangement under which a person without direct in-state physical presence purchases advertisements from a person to be delivered in this state on television, radio, newspapers, magazines, the internet, or any other mass-market medium;~~

~~(B) **Affiliate marketing agreements.** An agreement or arrangement between an in-state independent contractor or other representative and a person without direct in-state physical presence under which such independent contractor or other representative, for a cost per action, including but not limited to a commission or other consideration based on completed sales, directly or indirectly refers potential customers through internet promotional methods to the person without direct in-state physical~~

presence; or

~~(C) **Small businesses.** An agreement or arrangement between an in-state person and a person without direct in-state physical presence if the cumulative gross receipts from sales by the person without direct in-state physical presence to in-state customers in the prior calendar year is less than fifty thousand dollars.~~

~~(5.7) (a) "Local taxing jurisdiction" means a city, town, municipality, county, special district, or authority authorized to levy a sales tax pursuant to title 24, 25, 29, 30, 31, 32, 37, 42, or 43, C.R.S., and any municipality governed by a home rule charter that passes an ordinance, resolution, or charter provision accepting the state's administration and distribution of its local sales tax on remote sales that is collected and remitted by remote sellers in conformance with the provisions of House Bill 13-1295.~~

~~(b) Any municipality governed by a home rule charter that passes an ordinance, resolution, or charter provision accepting the state's administration and distribution of its local sales tax on remote sales that is collected and remitted by remote sellers in conformance with the provisions of House Bill 13-1295 must provide a copy of such ordinance, resolution, or charter provision to the department of revenue no later than thirty days after its adoption.~~

~~(5.8) "Medical marijuana" shall have the same meaning as set forth in section 44-11-104 (11) "MARKETPLACE" MEANS A PHYSICAL OR ELECTRONIC FORUM, INCLUDING, BUT NOT LIMITED TO, A STORE, A BOOTH, AN INTERNET WEBSITE, A CATALOG, OR A DEDICATED SALES SOFTWARE APPLICATION, WHERE TANGIBLE PERSONAL PROPERTY, COMMODITIES, OR SERVICES ARE OFFERED FOR SALE.~~

~~(5.9) (a) "MARKETPLACE FACILITATOR" MEANS A PERSON WHO:~~

~~(I) CONTRACTS WITH A MARKETPLACE SELLER TO FACILITATE FOR CONSIDERATION, REGARDLESS OF WHETHER THE CONSIDERATION IS DEDUCTED AS FEES FROM THE TRANSACTION, THE SALE OF THE MARKETPLACE SELLER'S TANGIBLE PERSONAL PROPERTY, COMMODITIES, OR SERVICES THROUGH THE PERSON'S MARKETPLACE;~~

(II) ENGAGES DIRECTLY OR INDIRECTLY, THROUGH ONE OR MORE AFFILIATED PERSONS, IN TRANSMITTING OR OTHERWISE COMMUNICATING THE OFFER OR ACCEPTANCE BETWEEN A PURCHASER AND THE MARKETPLACE SELLER; AND

(III) EITHER DIRECTLY OR INDIRECTLY, THROUGH AGREEMENTS OR ARRANGEMENTS WITH THIRD PARTIES, COLLECTS THE PAYMENT FROM THE PURCHASER AND TRANSMITS THE PAYMENT TO THE MARKETPLACE SELLER.

(b) A "MARKETPLACE FACILITATOR" DOES NOT INCLUDE A PERSON THAT EXCLUSIVELY PROVIDES INTERNET ADVERTISING SERVICES OR LISTS PRODUCTS FOR SALE, AND THAT DOES NOT OTHERWISE MEET THE DEFINITION SET FORTH IN SUBSECTION (5.9)(a) OF THIS SECTION.

~~(6) "Person" includes any individual, firm, limited liability company, partnership, joint venture, corporation, estate, or trust or any group or combination acting as a unit, and the plural as well as the singular number~~ "MARKETPLACE SELLER" MEANS A PERSON, REGARDLESS OF WHETHER THE PERSON IS DOING BUSINESS IN THIS STATE, WHO HAS AN AGREEMENT WITH A MARKETPLACE FACILITATOR AND OFFERS FOR SALE TANGIBLE PERSONAL PROPERTY, COMMODITIES, OR SERVICES THROUGH A MARKETPLACE OWNED, OPERATED, OR CONTROLLED BY A MARKETPLACE FACILITATOR.

(6.1) "MEDICAL MARIJUANA" HAS THE SAME MEANING AS SET FORTH IN SECTION 44-11-104 (11).

(6.2) "MULTICHANNEL SELLER" MEANS A RETAILER THAT OFFERS FOR SALE TANGIBLE PERSONAL PROPERTY, COMMODITIES, OR SERVICES THROUGH A MARKETPLACE OWNED, OPERATED, OR CONTROLLED BY A MARKETPLACE FACILITATOR, AND THROUGH OTHER MEANS.

(6.3) "PERSON" INCLUDES ANY INDIVIDUAL, FIRM, LIMITED LIABILITY COMPANY, PARTNERSHIP, JOINT VENTURE, CORPORATION, ESTATE, OR TRUST OR ANY GROUP OR COMBINATION ACTING AS A UNIT, AND THE PLURAL AS WELL AS THE SINGULAR NUMBER.

~~(7.6) "Remote sale" means a sale into this state as specified in subsection (9) of this section in which the retailer would not legally be required to pay, collect, or remit state or local sales taxes unless provided by an act of congress.~~

~~(7.7) "Remote seller" means a person who makes a remote sale; except that a remote seller does not include a small seller as defined in an act of congress that authorizes states to require certain retailers to pay, collect, or remit state or local sales taxes.~~

(8) "Retailer" or "vendor" means a person doing business in this state ~~including a remote seller~~, known to the trade and public as such, and selling to the user or consumer, and not for resale. THE TERM INCLUDES A MARKETPLACE FACILITATOR, A MARKETPLACE SELLER, AND A MULTICHANNEL SELLER DOING BUSINESS IN THIS STATE.

SECTION 2. In Colorado Revised Statutes, 39-26-103, **amend** (1)(c) and (7); and **repeal** (2)(b) as follows:

39-26-103. Licenses - fee - revocation - definition. (1) (c) For each license issued, a fee of sixteen dollars shall be paid, which fee shall accompany the application together with an additional fifty-dollar deposit. ~~except that the additional deposit may not be required of a remote seller.~~ A further fee of sixteen dollars shall be paid for each two-year period or fraction thereof for which said license is renewed. Payment of a fee for such a license issued after June 30 shall be prorated in increments of six months. The fifty-dollar deposit shall be allowed as a credit against the Colorado sales tax to be remitted. Except for licenses issued pursuant to ~~paragraph (b) of subsection (9)~~ SUBSECTION (9)(b) of this section, all licenses issued pursuant to this section shall be renewed on a biennial basis, effective January 1, 1986.

~~(2) (b) A remote seller is only required to have a single license.~~

(7) It is the duty of the executive director of the department of revenue, at the time of issuance of any new license for a retailer who makes retail sales ~~except for a remote seller~~, to notify the county treasurer of the county where the new licensee is located, of the name and address of the licensee.

SECTION 3. In Colorado Revised Statutes, 39-26-104, **amend** (1) introductory portion; **repeal** (2); and **add** (3) as follows:

39-26-104. Property and services taxed - definitions - repeal. (1) ~~Except as provided in subsection (2),~~ There is levied and there shall be

collected and paid a tax in the amount stated in section 39-26-106 as follows:

~~(2) Upon the effective date of an act of congress that authorizes states to require certain retailers to pay, collect, or remit state or local sales taxes:~~

~~(a)(I) With respect to remote sales there is levied and there shall be collected and paid by remote sellers on every incident subject to tax as set forth in subsection (1) of this section, but not including the incidents set forth in paragraph (c) of this subsection (2), a tax at the rate specified in section 39-26-106. Any exemptions with respect to part 1 of this article as set forth in this title are applicable.~~

~~(II) In addition to subparagraph (I) of this paragraph (a), every remote seller shall collect and remit, as provided in section 39-26-122.7, the sales tax at the general sales tax rate levied by a local taxing jurisdiction; except that such sales tax shall only be collected on every incident subject to tax as set forth in subsection (1) of this section. Any exemptions with respect to part 1 of this article as set forth in this title are applicable.~~

~~(b) Notwithstanding any provision of law, a local taxing jurisdiction may not collect a sales or use tax on remote sales except as provided in this subsection (2).~~

~~(c) Notwithstanding any provision of law, with respect to a local taxing jurisdiction, the effective date of any change in the general sales tax rate of the local taxing jurisdiction shall be either January 1 or July 1 following the date of the election in which such a sales tax proposal is approved; and notice of the adoption of any sales tax proposal shall be submitted by the local taxing jurisdiction to the executive director of the department of revenue at least one hundred days prior to the effective date of such tax. If such a sales tax proposal is approved at an election held less than one hundred five days prior to the January 1 or July 1 following the date of election, such sales tax proposal shall not be effective until the next succeeding January 1 or July 1.~~

~~(d) For the purpose of the administration by the state of the provisions of this subsection (2), each local taxing jurisdiction shall file, pursuant to section 29-2-109, C.R.S., with the executive director of the~~

~~department of revenue a copy of each sales tax ordinance or resolution, or any amendment thereto, that changes the general sales tax rate described in paragraph (a) of this subsection (2), and a copy of any ordinance or resolution that changes the local taxing jurisdiction's boundaries, no later than one hundred days before the effective date thereof.~~

~~(c) Notwithstanding any provisions of law, the following incidents are not subject to the collection and payment of sales tax by remote sellers as set forth in paragraph (a) of this subsection (2):~~

~~(I) Direct mail advertising materials as defined in section 39-26-102 (2.8);~~

~~(II) Candy as defined in section 39-26-707 (1.5)(b)(I);~~

~~(III) Soft drinks as defined in section 39-26-707 (1.5)(b)(II);~~

~~(IV) Nonessential articles as described in section 39-26-707 (1)(c);~~
and

~~(V) Nonessential containers or bags as described in section 39-26-707 (1)(d).~~

(3) (a) EXCEPT AS PROVIDED IN SUBSECTIONS (3)(b) AND (3)(c) OF THIS SECTION, FOR PURPOSES OF DETERMINING WHERE A SALE OF TANGIBLE PERSONAL PROPERTY, COMMODITIES, OR SERVICES IS MADE, THE FOLLOWING RULES APPLY:

(I) IF TANGIBLE PERSONAL PROPERTY, COMMODITIES, OR SERVICES ARE RECEIVED BY THE PURCHASER AT A BUSINESS LOCATION OF THE SELLER, THE SALE IS SOURCED TO THAT BUSINESS LOCATION;

(II) IF TANGIBLE PERSONAL PROPERTY, COMMODITIES, OR SERVICES ARE NOT RECEIVED BY THE PURCHASER AT A BUSINESS LOCATION OF THE SELLER, THE SALE IS SOURCED TO THE LOCATION WHERE RECEIPT BY THE PURCHASER OCCURS, INCLUDING THE LOCATION INDICATED BY INSTRUCTIONS FOR DELIVERY TO THE PURCHASER, IF THAT LOCATION IS KNOWN TO THE SELLER;

(III) IF SUBSECTIONS (3)(a)(I) AND (3)(a)(II) OF THIS SECTION DO

NOT APPLY, THE SALE IS SOURCED TO THE LOCATION INDICATED BY AN ADDRESS FOR THE PURCHASER THAT IS AVAILABLE FROM THE BUSINESS RECORDS OF THE SELLER THAT ARE MAINTAINED IN THE ORDINARY COURSE OF THE SELLER'S BUSINESS, WHEN USE OF THIS ADDRESS DOES NOT CONSTITUTE BAD FAITH;

(IV) IF SUBSECTIONS (3)(a)(I), (3)(a)(II), AND (3)(a)(III) OF THIS SECTION DO NOT APPLY, THE SALE IS SOURCED TO THE LOCATION INDICATED BY AN ADDRESS FOR THE PURCHASER OBTAINED DURING THE CONSUMMATION OF THE SALE, INCLUDING, IF NO OTHER ADDRESS IS AVAILABLE, THE ADDRESS OF A PURCHASER'S PAYMENT INSTRUMENT, WHEN USE OF THIS ADDRESS DOES NOT CONSTITUTE BAD FAITH; OR

(V) IF SUBSECTIONS (3)(a)(I), (3)(a)(II), (3)(a)(III), AND (3)(a)(IV) OF THIS SECTION DO NOT APPLY, OR IF THE SELLER IS WITHOUT SUFFICIENT INFORMATION TO APPLY THE RULES SET FORTH IN SUBSECTIONS (3)(a)(I), (3)(a)(II), (3)(a)(III), AND (3)(a)(IV) OF THIS SECTION, THE SALE IS SOURCED TO THE LOCATION INDICATED BY THE ADDRESS FROM WHICH THE TANGIBLE PERSONAL PROPERTY, COMMODITY, OR SERVICE WAS SHIPPED.

(b) (I) THE LEASE OR RENTAL OF TANGIBLE PERSONAL PROPERTY OR COMMODITIES, BUT NOT PROPERTY IDENTIFIED IN SUBSECTION (3)(b)(II) OR (3)(b)(III) OF THIS SECTION, NOT LEASES OR RENTALS BASED ON A LUMP SUM OR ACCELERATED BASIS, AND NOT ON THE ACQUISITION OF PROPERTY FOR LEASE, ARE SOURCED AS FOLLOWS:

(A) FOR A LEASE OR RENTAL THAT REQUIRES RECURRING PERIODIC PAYMENTS, THE FIRST PERIODIC PAYMENT IS SOURCED THE SAME AS A RETAIL SALE IN ACCORDANCE WITH SUBSECTION (3)(a) OF THIS SECTION. PERIODIC PAYMENTS MADE SUBSEQUENT TO THE FIRST PAYMENT ARE SOURCED TO THE PRIMARY PROPERTY LOCATION FOR EACH PERIOD COVERED BY THE PAYMENT. THE PRIMARY PROPERTY LOCATION IS AS INDICATED BY AN ADDRESS FOR THE PROPERTY PROVIDED BY THE LESSEE THAT IS AVAILABLE TO THE LESSOR FROM ITS RECORDS MAINTAINED IN THE ORDINARY COURSE OF BUSINESS, WHEN USE OF THIS ADDRESS DOES NOT CONSTITUTE BAD FAITH. THE PROPERTY LOCATION IS NOT ALTERED BY INTERMITTENT USE AT DIFFERENT LOCATIONS, SUCH AS USE OF BUSINESS PROPERTY THAT ACCOMPANIES EMPLOYEES ON BUSINESS TRIPS AND SERVICE CALLS.

(B) FOR A LEASE OR RENTAL THAT DOES NOT REQUIRE PERIODIC PAYMENTS, THE PAYMENT IS SOURCED THE SAME AS A RETAIL SALE IN ACCORDANCE WITH SUBSECTION (3)(a) OF THIS SECTION.

(II) THE LEASE OR RENTAL OF MOTOR VEHICLES, TRAILERS, SEMI-TRAILERS, OR AIRCRAFT THAT DO NOT QUALIFY AS TRANSPORTATION EQUIPMENT IS SOURCED AS FOLLOWS:

(A) FOR A LEASE OR RENTAL THAT REQUIRES RECURRING PERIODIC PAYMENTS, EACH PERIODIC PAYMENT IS SOURCED TO THE PRIMARY PROPERTY LOCATION. THE PRIMARY PROPERTY LOCATION IS AS INDICATED BY AN ADDRESS FOR THE PROPERTY PROVIDED BY THE LESSEE THAT IS AVAILABLE TO THE LESSOR FROM ITS RECORDS MAINTAINED IN THE ORDINARY COURSE OF BUSINESS, WHEN USE OF THIS ADDRESS DOES NOT CONSTITUTE BAD FAITH. THE LOCATION DOES NOT CHANGE BY INTERMITTENT USE AT DIFFERENT LOCATIONS.

(B) FOR A LEASE OR RENTAL THAT DOES NOT REQUIRE RECURRING PERIODIC PAYMENTS, THE PAYMENT IS SOURCED THE SAME AS A RETAIL SALE IN ACCORDANCE WITH SUBSECTION (3)(a) OF THIS SECTION.

(III) THE LEASE OR RENTAL OF TRANSPORTATION EQUIPMENT IS SOURCED IN THE SAME MANNER AS A RETAIL SALE IN ACCORDANCE WITH SUBSECTION (3)(a) OF THIS SECTION.

(c) (I) A RETAILER SHALL SOURCE ITS SALES TO THE BUSINESS LOCATION OF THE RETAILER REGARDLESS OF WHERE THE PURCHASER RECEIVES THE TANGIBLE PERSONAL PROPERTY OR SERVICE IN A CALENDAR YEAR:

(A) IF IN THE PREVIOUS CALENDAR YEAR THE RETAILER HAS MADE RETAIL SALES OF TANGIBLE PERSONAL PROPERTY, COMMODITIES, OR SERVICES IN THE STATE TOTALING ONE HUNDRED THOUSAND DOLLARS OR LESS; OR

(B) UNTIL THE FIRST DAY OF THE MONTH AFTER THE NINETIETH DAY AFTER THE PERSON HAS MADE RETAIL SALES OF TANGIBLE PERSONAL PROPERTY, COMMODITIES, OR SERVICES IN THE STATE IN THE CURRENT CALENDAR YEAR THAT TOTAL MORE THAN ONE HUNDRED THOUSAND DOLLARS, AFTER WHICH THE SOURCING RULES SET FORTH IN SUBSECTIONS

(3)(a) AND (3)(b) OF THIS SECTION APPLY TO ALL SALES MADE BY SUCH RETAILERS ON AND AFTER SUCH DATE.

(II) SALES OF TANGIBLE PERSONAL PROPERTY, COMMODITIES, OR SERVICES THAT ARE SOURCED TO THE BUSINESS LOCATION OF THE RETAILER UNDER THIS SUBSECTION (3)(c) AND THAT WOULD OTHERWISE BE SOURCED TO AN OUT-OF-STATE LOCATION UNDER SUBSECTION (3)(a) OF THIS SECTION ARE EXEMPT FROM TAXATION UNDER THE PROVISIONS OF THIS PART 1.

(III) (A) THIS SUBSECTION (3)(c) IS REPEALED EFFECTIVE NINETY DAYS AFTER THE DATE THAT THE REVISOR OF STATUTES IS NOTIFIED BY THE DEPARTMENT OF REVENUE THAT A GEOGRAPHIC INFORMATION SYSTEM THAT MEETS THE DEFINED SCOPE OF WORK SET FORTH IN THE REQUEST FOR SOLICITATION, PROVIDED BY THE STATE, IS ONLINE AND AVAILABLE FOR A RETAILER TO USE TO DETERMINE THE TAXING JURISDICTION IN WHICH AN ADDRESS RESIDES. THE DEPARTMENT OF REVENUE SHALL NOTIFY THE REVISOR OF STATUTES NO LATER THAN FIFTEEN DAYS AFTER SUCH A SYSTEM IS ONLINE.

(B) THE DEPARTMENT OF REVENUE SHALL IMMEDIATELY NOTIFY THE RETAILERS DESCRIBED IN SUBSECTION (3)(c)(I) OF THIS SECTION THAT THE GEOGRAPHIC INFORMATION SYSTEM DESCRIBED IN SUBSECTION (3)(c)(III)(A) OF THIS SECTION IS ONLINE AND THAT NINETY DAYS AFTER THE DATE OF THE NOTICE TO THE REVISOR OF STATUTES DESCRIBED IN SUBSECTION (3)(c)(III)(A) OF THIS SECTION, THE SOURCING RULES SET FORTH IN SUBSECTIONS (3)(a) AND (3)(b) OF THIS SECTION WILL APPLY TO ALL SALES MADE BY SUCH RETAILERS ON AND AFTER SUCH DATE.

(d) AS USED IN THIS SUBSECTION (3), UNLESS THE CONTEXT OTHERWISE REQUIRES:

(I) "PURCHASER" MAY INCLUDE A DONEE WHO IS DESIGNATED AS SUCH BY THE PURCHASER.

(II) "RECEIPT" OR "RECEIVE" MEANS TAKING POSSESSION OF TANGIBLE PERSONAL PROPERTY OR COMMODITIES OR MAKING FIRST USE OF SERVICES, BUT DOES NOT INCLUDE POSSESSION BY A SHIPPING COMPANY ON BEHALF OF THE PURCHASER.

(III) "TRANSPORTATION EQUIPMENT" MEANS:

(A) LOCOMOTIVES AND RAILCARS THAT ARE UTILIZED FOR THE CARRIAGE OF PERSONS OR PROPERTY IN INTERSTATE COMMERCE;

(B) TRUCKS AND TRUCK-TRACTORS WITH A GROSS VEHICLE WEIGHT RATING OF TEN THOUSAND ONE POUNDS OR GREATER, TRAILERS, SEMI-TRAILERS, OR PASSENGER BUSES THAT ARE REGISTERED UNDER THE INTERNATIONAL REGISTRATION PLAN AND OPERATED UNDER AUTHORITY OF A CARRIER AUTHORIZED AND CERTIFICATED BY THE UNITED STATES DEPARTMENT OF TRANSPORTATION OR ANOTHER FEDERAL OR FOREIGN AUTHORITY TO ENGAGE IN THE CARRIAGE OF PERSONS OR PROPERTY IN INTERSTATE OR FOREIGN COMMERCE;

(C) AIRCRAFT THAT ARE OPERATED BY AIR CARRIERS AUTHORIZED AND CERTIFICATED BY THE UNITED STATES DEPARTMENT OF TRANSPORTATION OR ANOTHER FEDERAL OR FOREIGN AUTHORITY TO ENGAGE IN THE CARRIAGE OF PERSONS OR PROPERTY IN INTERSTATE OR FOREIGN COMMERCE; AND

(D) CONTAINERS DESIGNED FOR USE ON AND COMPONENT PARTS ATTACHED OR SECURED ON THE ITEMS SET FORTH IN SUBSECTIONS (3)(d)(III)(A) TO (3)(d)(III)(C) OF THIS SECTION.

SECTION 4. In Colorado Revised Statutes, 39-26-105, **amend** (1)(a)(I)(A), (1)(b), (1)(c)(I), (1)(c)(II), and (3); **repeal** (1)(a)(II); and **add** (1.5) as follows:

39-26-105. Vendor liable for tax - repeal. (1) (a) (I) (A) Except as provided in ~~sub-subparagraph (B) of this subparagraph (I) and in subparagraph (H) of this paragraph (a)~~ SUBSECTIONS (1)(a)(I)(B) AND (1.5) OF THIS SECTION, every retailer shall, irrespective of the provisions of section 39-26-106, be liable and responsible for the payment of an amount equivalent to two and ninety one-hundredths percent of all sales made on or after January 1, 2001, by the retailer of commodities or services as specified in section 39-26-104.

~~(II) A remote seller shall be liable and responsible for the payment of the amounts specified in section 39-26-104 (2)(a):~~

~~(b) (I) Except as provided in subparagraph (II) of this paragraph (b);~~ Every retailer shall, before the twentieth day of each month, make a return

to the executive director of the department of revenue for the preceding calendar month. The executive director shall determine what information the returns must contain, how the returns must be made, and the type of forms that must be used.

~~(H) Every remote seller shall make a return to the executive director of the department of revenue as specified in section 39-26-122.7.~~

~~(c) (I) (A) Except as provided in sub-subparagraph (B) of this subparagraph (I); Every retailer shall remit, along with the return required in paragraph (b) of this subsection (I) SUBSECTION (1)(b) OF THIS SECTION, an amount equivalent to the percentage on sales as specified in subparagraph (I) of paragraph (a) of this subsection (I) SUBSECTION (1)(a)(I) OF THIS SECTION to the executive director of the department of revenue, less an amount as set forth in subparagraph (H) of this paragraph (c) SUBSECTION (1)(c)(II) OF THIS SECTION to cover the retailer's expense in the collection and remittance of said tax.~~

~~(B) Every remote seller shall remit, along with the return required in paragraph (b) of this subsection (1), the amounts specified in section 39-26-104 (2)(a), less an amount as set forth in subparagraph (H) of this paragraph (c) to cover the retailer's expense in the collection and remittance of said tax.~~

~~(II) Except as provided in section 39-26-105.3 (8)(b)(III) THE AMOUNT RETAINED BY A RETAILER TO COVER THE RETAILER'S EXPENSE IN COLLECTING AND REMITTING TAX PURSUANT TO THIS SECTION IS THREE AND ONE-THIRD PERCENT OF ALL SALES TAX REPORTED.~~

~~(A) Except as provided in sub-subparagraph (B), the amount retained by a retailer to cover the retailer's expense in collecting and remitting tax pursuant to this section shall be three and one-third percent of all sales tax reported.~~

~~(B) For a twelve-month period commencing upon the first day of the third month following the effective date of any act of congress authorizing states to require certain retailers to pay, collect, or remit state or local sales tax, the percentage of all sales tax reported as specified in sub-subparagraph (A) of this subparagraph (II) shall be reduced by one hundred five one-thousandths percentage points.~~

(1.5)(a) WITH RESPECT TO SALES OF TANGIBLE PERSONAL PROPERTY, COMMODITIES, OR SERVICES MADE BY MARKETPLACE SELLERS IN OR THROUGH A MARKETPLACE FACILITATOR'S MARKETPLACE, A MARKETPLACE FACILITATOR HAS ALL OF THE LIABILITIES, OBLIGATIONS, AND RIGHTS OF A RETAILER OR VENDOR UNDER SUBSECTION (1) OF THIS SECTION AND THIS ARTICLE 26 WHETHER OR NOT THE MARKETPLACE SELLER, BECAUSE THE MARKETPLACE SELLER IS A MULTICHANNEL SELLER:

(I) HAS OR IS REQUIRED TO HAVE A LICENSE UNDER SECTION 39-26-103; OR

(II) WOULD HAVE BEEN REQUIRED TO COLLECT AND REMIT TAX UNDER THIS ARTICLE 26 HAD THE SALE NOT BEEN MADE IN OR THROUGH THE MARKETPLACE.

(b) THE LIABILITIES, OBLIGATIONS, AND RIGHTS SET FORTH IN SUBSECTION (1.5)(a) OF THIS SECTION ARE IN ADDITION TO ANY REQUIREMENTS THE MARKETPLACE FACILITATOR HAS UNDER SUBSECTION (1) OF THIS SECTION IF IT ALSO OFFERS FOR SALE TANGIBLE PERSONAL PROPERTY, COMMODITIES, OR SERVICES THROUGH OTHER MEANS.

(c) EXCEPT AS PROVIDED IN SUBSECTION (3)(b) OF THIS SECTION, A MARKETPLACE SELLER, WITH RESPECT TO SALES OF TANGIBLE PERSONAL PROPERTY, COMMODITIES, OR SERVICES MADE IN OR THROUGH A MARKETPLACE FACILITATOR'S MARKETPLACE, DOES NOT HAVE THE LIABILITIES, OBLIGATIONS, OR RIGHTS OF A RETAILER OR VENDOR UNDER SUBSECTION (1) OF THIS SECTION AND THIS ARTICLE 26 IF THE MARKETPLACE SELLER CAN SHOW THAT SUCH SALE WAS FACILITATED BY A MARKETPLACE FACILITATOR:

(I) WITH WHOM THE MARKETPLACE SELLER HAS A CONTRACT THAT EXPLICITLY PROVIDES THAT THE MARKETPLACE FACILITATOR WILL COLLECT AND REMIT SALES TAX ON ALL SALES SUBJECT TO TAX UNDER THIS ARTICLE 26; OR

(II) FROM WHOM THE MARKETPLACE SELLER REQUESTED AND RECEIVED IN GOOD FAITH A CERTIFICATION THAT THE MARKETPLACE FACILITATOR IS REGISTERED TO COLLECT SALES TAX AND WILL COLLECT SALES TAX ON ALL SALES SUBJECT TO TAX UNDER THIS ARTICLE 26 MADE IN OR THROUGH THE MARKETPLACE FACILITATOR'S MARKETPLACE.

(3) (a) EXCEPT AS PROVIDED IN SUBSECTION (3)(b) OF THIS SECTION, the burden of proving that any retailer is exempt from collecting the tax on any goods sold and paying the same to the executive director of the department of revenue, or from making such returns, shall be on the retailer under such reasonable requirements of proof as the executive director may prescribe.

(b) (I) IF A MARKETPLACE FACILITATOR DEMONSTRATES TO THE SATISFACTION OF THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE THAT THE MARKETPLACE FACILITATOR MADE A REASONABLE EFFORT TO OBTAIN ACCURATE INFORMATION REGARDING THE OBLIGATION TO COLLECT TAX FROM THE MARKETPLACE SELLER AND THAT THE FAILURE TO COLLECT TAX ON ANY TANGIBLE PERSONAL PROPERTY, COMMODITIES, OR SERVICES SOLD WAS DUE TO INCORRECT INFORMATION PROVIDED TO THE MARKETPLACE FACILITATOR BY THE MARKETPLACE SELLER, THEN THE MARKETPLACE FACILITATOR, BUT NOT THE MARKETPLACE SELLER, IS RELIEVED OF LIABILITY UNDER THIS SECTION FOR THE AMOUNT OF THE TAX THE MARKETPLACE FACILITATOR FAILED TO COLLECT, PLUS APPLICABLE PENALTIES AND INTEREST.

(II) IF A MARKETPLACE FACILITATOR IS RELIEVED OF LIABILITY UNDER SUBSECTION (3)(b)(I) OF THIS SECTION, THE MARKETPLACE SELLER IS LIABLE UNDER THIS SECTION FOR THE AMOUNT OF TAX THE MARKETPLACE FACILITATOR FAILED TO COLLECT, PLUS APPLICABLE PENALTIES AND INTEREST.

(III) THIS SUBSECTION (3)(b) DOES NOT APPLY TO ANY SALE BY A MARKETPLACE FACILITATOR THAT IS NOT FACILITATED ON BEHALF OF A MARKETPLACE SELLER OR THAT IS FACILITATED ON BEHALF OF A MARKETPLACE SELLER WHO IS AN AFFILIATE OF THE MARKETPLACE FACILITATOR.

SECTION 5. In Colorado Revised Statutes, 39-26-113, **add** (5.5) as follows:

39-26-113. Collection of sales tax - motor vehicles - off-highway vehicles - exemption - process for motor vehicles sold at auction - exception - definition. (5.5) THE SALE OF PERSONAL PROPERTY ON WHICH A SPECIFIC OWNERSHIP TAX HAS BEEN PAID OR IS PAYABLE IS EXEMPT FROM THE SALES TAX IMPOSED BY ANY SPECIAL DISTRICT OR AUTHORITY

AUTHORIZED TO LEVY A SALES TAX PURSUANT TO TITLE 24, 25, 29, 30, 32, 37, OR 43, WHEN THE SALE MEETS BOTH OF THE FOLLOWING CONDITIONS:

(a) THE PURCHASER IS A NONRESIDENT OF, OR HAS HIS OR HER PRINCIPAL PLACE OF BUSINESS OUTSIDE OF, THE DISTRICT OR AUTHORITY; AND

(b) THE PERSONAL PROPERTY IS REGISTERED OR REQUIRED TO BE REGISTERED OUTSIDE THE LIMITS OF THE DISTRICT OR AUTHORITY UNDER THE LAWS OF THIS STATE.

SECTION 6. In Colorado Revised Statutes, **repeal** 39-26-122.7.

SECTION 7. In Colorado Revised Statutes, 39-26-204, **amend** (2) as follows:

39-26-204. Periodic return - collection - repeal. (2) (a) Every retailer, EXCEPT THOSE RETAILERS DESCRIBED IN SUBSECTION (2)(b) OF THIS SECTION, doing business in this state and making sales of tangible personal property for storage, use, or consumption in the state, and not exempted as provided in part 7 of this ~~article~~ ARTICLE 26, at the time of making such sales or taking the orders therefor, or, if the storage, use, or consumption of such tangible personal property is not then taxable under this part 2, then at the time such storage, use, or consumption becomes taxable under this part 2, AND SOURCED AS PROVIDED IN SECTION 39-26-104 (3), shall collect the tax imposed by section 39-26-202, from the purchaser and give to the purchaser a receipt therefor, which receipt shall identify the property, the date sold or the date ordered, and the tax collected and paid. The tax required to be collected by such retailer from such purchaser shall be displayed separately from the advertised price listed on the forms or advertising matter on all sales checks, orders, sales slips, or other proof of sales.

(b) (I) SUBSECTION (2)(a) OF THIS SECTION DOES NOT APPLY TO A RETAILER IN A CALENDAR YEAR:

(A) IF IN THE PREVIOUS CALENDAR YEAR THE RETAILER HAS MADE RETAIL SALES OF TANGIBLE PERSONAL PROPERTY, COMMODITIES, OR SERVICES IN THE STATE TOTALING ONE HUNDRED THOUSAND DOLLARS OR LESS; OR

(B) UNTIL THE FIRST DAY OF THE MONTH AFTER THE NINETIETH DAY AFTER A RETAILER HAS MADE RETAIL SALES OF TANGIBLE PERSONAL PROPERTY, COMMODITIES, OR SERVICES IN THE STATE IN THE CURRENT CALENDAR YEAR THAT TOTAL MORE THAN ONE HUNDRED THOUSAND DOLLARS.

(II) THIS SUBSECTION (2)(b) IS REPEALED EFFECTIVE NINETY DAYS AFTER THE DATE THAT THE REVISOR OF STATUTES IS NOTIFIED BY THE DEPARTMENT OF REVENUE THAT A GEOGRAPHIC INFORMATION SYSTEM THAT MEETS THE DEFINED SCOPE OF WORK SET FORTH IN THE REQUEST FOR SOLICITATION, PROVIDED BY THE STATE, IS ONLINE AND AVAILABLE FOR A RETAILER TO USE TO DETERMINE THE TAXING JURISDICTION IN WHICH AN ADDRESS RESIDES. THE DEPARTMENT SHALL NOTIFY THE REVISOR OF STATUTES NO LATER THAN FIFTEEN DAYS AFTER SUCH A SYSTEM IS ONLINE.

SECTION 8. In Colorado Revised Statutes, 24-46-303, **amend** (12) as follows:

24-46-303. Definitions. As used in this part 3, unless the context otherwise requires:

(12) "State sales tax increment revenue" means the portion of the revenue derived from state sales taxes, including any revenue attributable to the baseline growth rate, ~~and not including any sales taxes for remote sales as specified in section 39-26-104 (2), C.R.S.,~~ collected within a designated regional tourism zone in excess of the amount of base year revenue.

SECTION 9. In Colorado Revised Statutes, 29-2-105, **amend** (1)(b) and (2) as follows:

29-2-105. Contents of sales tax ordinances and proposals - repeal. (1) The sales tax ordinance or proposal of any incorporated town, city, or county adopted pursuant to this article 2 shall be imposed on the sale of tangible personal property at retail or the furnishing of services, as provided in subsection (1)(d) of this section. Any countywide or incorporated town or city sales tax ordinance or proposal shall include the following provisions:

(b) A provision that, for the purpose of the sales tax ordinance or

proposal enacted in accordance with this ~~article~~ ARTICLE 2, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to a destination outside the limits of the local taxing entity or to a common carrier for delivery to a destination outside the limits of the incorporated town, city, or county. The gross receipts from such sales shall include delivery charges when such charges are subject to the state sales and use tax imposed by article 26 of title 39, C.R.S., regardless of the place to which delivery is made. If a retailer has no permanent place of business in such incorporated town, city, or county, or has more than one place of business, the place at which the retail sales are consummated for the purpose of a sales tax imposed by ordinance pursuant to this article shall be determined by the provisions of article 26 of title 39, C.R.S., and by rules and regulations promulgated by the department of revenue SOURCED AS SPECIFIED IN SECTION 39-26-104 (3).

(2) No sales tax of any statutory or home rule city, town, city and county, or county shall apply to the sale of construction and building materials, as the term is used in section 29-2-109, ~~if such materials are picked up by the purchaser~~ and if the purchaser of such materials presents to the retailer a building permit or other documentation acceptable to such local government evidencing that a local use tax has been paid or is required to be paid.

SECTION 10. In Colorado Revised Statutes, 30-20-604.5, **amend** (1) as follows:

30-20-604.5. District sales tax. (1) The board of any county or of any city that has been authorized to become a city and county pursuant to an amendment to the state constitution that has been approved by the registered electors of the state of Colorado and that subsequently becomes a city and county for the purpose of funding all or a portion of the cost of any improvements constructed or transportation services provided pursuant to section 30-20-603 (1)(a), (1)(a.5), and (1)(c), may levy a sales tax throughout the district upon every transaction or other incident with respect to which a sales tax is authorized pursuant to section 29-2-105; ~~C.R.S.~~; except that such tax may be levied only upon those transactions specified in section 39-26-104 (1)(a), (1)(b), (1)(e), and (1)(f). ~~C.R.S. and may not include any sales taxes for remote sales as specified in section 39-26-104 (2), C.R.S.~~ The board may, in its discretion, levy or continue to levy a sales

tax on the sales of low-emitting motor vehicles, power sources, or parts used for converting such power sources as specified in section 39-26-719 (1). ~~C.R.S.~~

SECTION 11. In Colorado Revised Statutes, 31-25-107, **amend** (9)(a)(I) as follows:

31-25-107. Approval of urban renewal plans by local governing body - definitions. (9) (a) Notwithstanding any law to the contrary, any urban renewal plan, as originally approved or as later modified pursuant to this part 1, may contain a provision that the property taxes of specifically designated public bodies, if any, levied after the effective date of the approval of such urban renewal plan upon taxable property in an urban renewal area each year or that municipal sales taxes collected within said area, or both such taxes, by or for the benefit of the designated public body must be divided for a period not to exceed twenty-five years after the effective date of adoption of such a provision, as follows:

(I) That portion of the taxes which are produced by the levy at the rate fixed each year by or for each such public body upon the valuation for assessment of taxable property in the urban renewal area last certified prior to the effective date of approval of the urban renewal plan or, as to an area later added to the urban renewal area, the effective date of the modification of the plan, or that portion of municipal sales taxes ~~not including any sales taxes for remote sales as specified in section 39-26-104 (2), C.R.S.,~~ collected within the boundaries of said urban renewal area in the twelve-month period ending on the last day of the month prior to the effective date of approval of said plan, or both such portions, shall be paid into the funds of each such public body as are all other taxes collected by or for said public body.

SECTION 12. In Colorado Revised Statutes, 31-25-807, **amend** (3)(a) introductory portion as follows:

31-25-807. Powers - duties. (3) (a) Notwithstanding any law to the contrary and subject to ~~the provisions of subparagraph (IV) of this paragraph (a)~~ SUBSECTION (3)(a)(IV) OF THIS SECTION, any such plan of development as originally adopted by the board or as later modified pursuant to this part 8 may, after approval by the governing body of the municipality, contain a provision that taxes, if any, levied after the effective

date of the approval of such plan of development by said governing body upon taxable property within the boundaries of the plan of development area each year or that municipal sales taxes ~~not including any sales taxes for remote sales as specified in section 39-26-104 (2), C.R.S.~~, collected within said area, or both such taxes, by or for the benefit of any public body shall be divided for a period not to exceed thirty years or such longer period as provided for in ~~subparagraph (IV) of this paragraph (a)~~ SUBSECTION (3)(a)(IV) OF THIS SECTION after the effective date of approval by said governing body of such a provision, as follows:

SECTION 13. In Session Laws of Colorado 2013, section 2 of chapter 314, **amend** 39-26-102 (9) as follows:

Section 2. In Colorado Revised Statutes, 39-26-102, **amend** (5.7), (8), and (9); and **add** (5.6), (7.6), and (7.7) as follows:

39-26-102. Definitions. As used in this article, unless the context otherwise requires:

(9) "Retail sale" includes all sales made within the state except wholesale sales. ~~FOR ITEMS DELIVERED BY THE RETAILER, A RETAIL SALE IS MADE AT THE LOCATION WHERE THE ITEM SOLD IS RECEIVED BY THE PURCHASER, BASED ON THE LOCATION INDICATED BY INSTRUCTIONS FOR DELIVERY THAT THE PURCHASER FURNISHES TO THE RETAILER. WHEN NO DELIVERY LOCATION IS SPECIFIED, THE REMOTE SALE IS SOURCED TO THE CUSTOMER'S ADDRESS THAT IS EITHER KNOWN TO THE RETAILER OR, IF NOT KNOWN, OBTAINED BY THE RETAILER DURING THE CONSUMMATION OF THE TRANSACTION, INCLUDING THE ADDRESS OF THE CUSTOMER'S PAYMENT INSTRUMENT IF NO OTHER ADDRESS IS AVAILABLE. IF AN ADDRESS IS UNKNOWN AND A BILLING ADDRESS CANNOT BE OBTAINED, THE REMOTE SALE IS SOURCED TO THE ADDRESS OF THE RETAILER FROM WHICH THE REMOTE SALE WAS MADE.~~

SECTION 14. In Session Laws of Colorado 2013, **repeal** section 10 of chapter 314.

SECTION 15. In Session Laws of Colorado 2013, section 16 of chapter 314, **repeal** (3).

SECTION 16. In Session Laws of Colorado 2014, **repeal** sections

1 and 2 of chapter 300.

SECTION 17. Effective date. This act takes effect June 1, 2019; except that section 39-26-102 (5.8), (5.9), (6), (6.1), (6.2), (6.3) and (8), Colorado Revised Statutes, as enacted in section 1 of this act, and section 4 of this act take effect October 1, 2019.

SECTION 18. Safety clause. The general assembly hereby finds,

determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

KC Becker
SPEAKER OF THE HOUSE
OF REPRESENTATIVES

Leroy M. Garcia
PRESIDENT OF
THE SENATE

Marilyn Eddins
CHIEF CLERK OF THE HOUSE
OF REPRESENTATIVES

Cindi L. Markwell
SECRETARY OF
THE SENATE

APPROVED _____
(Date and Time)

Jared S. Polis
GOVERNOR OF THE STATE OF COLORADO