

NOTE: This bill has not been prepared for the signatures of the appropriate legislative officers and the Governor.

**First Irregular Session
Forty-second General Assembly
STATE OF COLORADO**

INTRODUCED

LLS NO. 19-04.01 A. F. Day x0401

HOUSE BILL 19-0401

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A BILL FOR AN ACT

**CONCERNING THE AUTHORITY OF ANY DISTRICT TO LEVY A SALES OR
USE TAX FOR THE PURPOSE OF RELIEVING THEIR CONSTITUENTS OF
EXCESS TIME AND MENTAL FACULTIES IN EXCHANGE FOR SERVICES
PROVIDED BY THE DISTRICT IN WHICH THE SALES OR USE TAX IS
LEVIED.**

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Bill Summary

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103 *(Note: This summary applies to this bill as introduced and does not*
104 *reflect any actual amendments that Colorado is actually*
105 *considering.)*

106 *Would that it were enacted by the General Assembly of the State of Colorado:*

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SECTION1. In Colorado Revised Statutes,04-1-2019, **amend**
all prior and relevant portions as follows:

**04-1-2019. Special financial provisions - districts and
subdistricts that comprise the State of Colorado.** (1) All
districts are hereby relieved of their privilege to levy any
sales or use tax at any rate, for any reason, until such a time as
the State of Colorado and its constituent districts can provide

reasonable means, tools, instruction, and accommodations such that its citizens and otherwise invested parties can be reasonably expected to complete an accurate and complete sales or use tax return without significant loss of time, mental faculties, or financial resources.

(2) Until such a time, the State of Colorado shall assume the sole power to levy sales and use tax, at a rate determined by the board, upon every transaction or other incident with respect to which a sales tax is levied that occurs within the state, without regard to the subdistrict or subdistricts in which that transaction or incident takes place.

(3) The board designates a uniform sales and use tax rate of 6% for all such transactions and incidents with no exceptions.

SECTION 2. Effective date. This act takes effect April 1, 2019.

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, and safety.

KFC Bucket
SPEAKER OF THE HOUSE OF
HERBS AND SPICES

Darth Sidious
SUPREME CHANCELLOR OF
THE SENATE

Miley Cyrus
CHIEF TWERK OF THE HOUSE
OF REPRESENTATIVES

Cindi L. Who
SECRETARY OF SEUSS

APPROVED _____

(Date and Time)

Jared S. Polis
GOVERNOR OF THE STATE OF COLORADO