

Second Regular Session
Seventieth General Assembly
STATE OF COLORADO

PREAMENDED

*This Unofficial Version Includes Committee
Amendments Not Yet Adopted on Second Reading*

LLS NO. 16-0955.01 Kate Meyer x4348

HOUSE BILL 16-1303

HOUSE SPONSORSHIP

Landgraf,

SENATE SPONSORSHIP

(None),

House Committees
Local Government

Senate Committees

A BILL FOR AN ACT

101 **CONCERNING PROHIBITING A REGIONAL TRANSPORTATION AUTHORITY**
102 **FROM LEVYING SALES TAX ON VACANT LAND ANNEXED BY A**
103 **NONMEMBER JURISDICTION.**

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://www.leg.state.co.us/bills summaries>.)

The bill prohibits a regional transportation authority from imposing sales tax on vacant land that is annexed by a nonmember jurisdiction.

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.

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

2 **SECTION 1.** In Colorado Revised Statutes, 43-4-602, **add** (19)
3 as follows:

4 **43-4-602. Definitions.** As used in this part 6, unless the context
5 otherwise requires:

6 (19) "VACANT LAND" MEANS UNIMPROVED REAL PROPERTY
7 LOCATED WITHIN THE BOUNDARIES OF THE AUTHORITY THAT HAS NEVER
8 GENERATED SALES TAX REVENUE.

9 **SECTION 2.** In Colorado Revised Statutes, 43-4-605, **add** (1) (j)
10 (III) as follows:

11 **43-4-605. Powers of the authority - inclusion or exclusion of**
12 **property - determination of regional transportation system alignment**
13 **- fund created - repeal.** (1) In addition to any other powers granted to
14 the authority pursuant to this part 6, the authority has the following
15 powers:

16 (j) (III) THE AUTHORITY SHALL NOT LEVY SALES TAX ON
17 TRANSACTIONS OCCURRING ON PROPERTY THAT CONSTITUTED VACANT
18 LAND AT THE TIME THAT SUCH PROPERTY WAS ANNEXED BY A
19 NONMEMBER JURISDICTION IN ACCORDANCE WITH COLORADO LAW.

20 **SECTION 3. Act subject to petition - effective date.** This act
21 takes effect at 12:01 a.m. on the day following the expiration of the
22 ninety-day period after final adjournment of the general assembly (August
23 10, 2016, if adjournment sine die is on May 11, 2016); except that, if a
24 referendum petition is filed pursuant to section 1 (3) of article V of the
25 state constitution against this act or an item, section, or part of this act
26 within such period, then the act, item, section, or part will not take effect
27 unless approved by the people at the general election to be held in

- 1 November 2016 and, in such case, will take effect on the date of the
- 2 official declaration of the vote thereon by the governor.