

**First Regular Session  
Sixty-ninth General Assembly  
STATE OF COLORADO**

**PREAMENDED**

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

LLS NO. 13-0071.01 Jery Payne x2157

**HOUSE BILL 13-1153**

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**HOUSE SPONSORSHIP**

**Tyler**, Fischer, Priola, Scott, Young

**SENATE SPONSORSHIP**

**Hudak**,

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**House Committees**

Transportation & Energy  
Appropriations

**Senate Committees**

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**A BILL FOR AN ACT**

101     **CONCERNING THE AUTHORIZATION OF OWNERS OF RENTAL SPECIAL**  
102             **MOBILE MACHINERY TO PAY SPECIFIC OWNERSHIP TAX**  
103             **THROUGH AN ELECTRONIC REPORTING PROCESS, AND, IN**  
104             **CONNECTION THEREWITH, MAKING AN APPROPRIATION.**

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**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/billsummaries>.)*

**Transportation Legislation Review Committee.** The bill directs the department of revenue to set up an electronic system to receive tax

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.

reports filed by the owners of rental special mobile machinery. The department will make the reports available to the counties and remit the tax to the counties as if it were paid directly to the counties.

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

2           **SECTION 1.** In Colorado Revised Statutes, 42-3-107, **amend**  
3 (16) (c) and (16) (d) as follows:

4           **42-3-107. Taxable value of classes of property - rate of tax -**  
5 **when and where payable - department duties - apportionment of tax**  
6 **collections - definitions - rules.** (16) (c) (I) Upon receiving authorization  
7 under paragraph (b) of this subsection (16), the owner shall collect from  
8 the user the specific ownership tax in the amount equivalent to two  
9 percent of the amount of the rental or lease payment.

10           (II) No later than the twentieth day of each month, the owner shall  
11 submit a report, using forms furnished by the department, to the  
12 authorized agent in each county where the equipment is used, together  
13 with the remittance of the taxes collected for the use in the county for the  
14 preceding month. THE OWNER SHALL SIMULTANEOUSLY SUBMIT a copy of  
15 each report ~~shall be submitted simultaneously by the owner~~ to the  
16 department. THIS SUBPARAGRAPH (II) DOES NOT APPLY WHEN MODIFIED  
17 BY SUBPARAGRAPH (III) OF PARAGRAPH (d) OF THIS SUBSECTION (16).

18           (d) (I) ~~Such reports shall be made~~ EXCEPT AS MODIFIED BY  
19 SUBPARAGRAPH (III) OF THIS PARAGRAPH (d), THE OWNER SHALL MAKE  
20 THE REPORT monthly to the department and to the authorized agent in the  
21 county where the equipment is located with a user, even if no specific  
22 ownership taxes were collected by the owner in the previous month.

23           (II) Failure to make such reports REPORT in a period of sixty days  
24 ~~shall be~~ IS grounds for the termination of ~~such~~ THE owner's right to pay

1 the specific ownership taxes on the owner's Class F personal property in  
2 the manner provided under this subsection (16). If the owner fails to remit  
3 specific ownership taxes received from a renter or lessee during such  
4 sixty-day period, the authorized agent may proceed to collect ~~such~~ THE  
5 delinquent taxes in the manner authorized in subsection (21) of this  
6 section.

7 (III) THE DEPARTMENT SHALL ALLOW THE OWNER TO FILE THE  
8 REPORT ELECTRONICALLY WITH THE DEPARTMENT OF REVENUE EITHER BY  
9 ELECTRONIC TRANSMISSION OR BY ELECTRONICALLY READABLE MEDIA AS  
10 DETERMINED BY RULE. IF THE FILING IS MADE UNDER THIS SUBPARAGRAPH  
11 (III), THE OWNER NEED NOT FILE WITH THE AUTHORIZED AGENT. THE  
12 DEPARTMENT SHALL MAKE THE INFORMATION IN THE REPORT AVAILABLE  
13 TO THE AUTHORIZED AGENTS IN THE COUNTIES WHERE THE EQUIPMENT IS  
14 RENTED OR USED.

15 **SECTION 2. Appropriation.** In addition to any other  
16 appropriation, there is hereby appropriated, out of any moneys in the  
17 general fund not otherwise appropriated, to the department of revenue, for  
18 the fiscal year beginning July 1, 2013, the sum of \$120,348 and 0.9 FTE,  
19 or so much thereof as may be necessary, for allocation to the taxation  
20 business group for personal services and contract programming services  
21 related to the implementation of this act.

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

1 effect unless approved by the people at the general election to be held in  
2 November 2014 and, in such case, will take effect on the date of the  
3 official declaration of the vote thereon by the governor.