

**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

HOUSE SPONSORSHIP

Tyler, Fischer, Priola, Scott, Young

SENATE SPONSORSHIP

Hudak,

House Committees

Transportation & Energy
Appropriations

Senate Committees

Transportation
Appropriations

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.**

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.*

HOUSE
3rd Reading Unamended
April 15, 2013

HOUSE
Amended 2nd Reading
April 12, 2013

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.

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. THIS SUBPARAGRAPH (III) DOES NOT RELIEVE THE
15 OWNER OF THE REQUIREMENT TO REMIT PAYMENT OF THE TAX TO THE
16 COUNTY IN ACCORDANCE WITH SUBPARAGRAPH (II) OF PARAGRAPH (C) OF
17 THIS SUBSECTION (16).

18 **SECTION 2. Appropriation.** In addition to any other
19 appropriation, there is hereby appropriated, out of any moneys in the
20 general fund not otherwise appropriated, to the department of revenue, for
21 the fiscal year beginning July 1, 2013, the sum of \$98,411 and 0.4 FTE,
22 or so much thereof as may be necessary, for allocation to the taxation
23 business group for personal services and contract programming services
24 related to the implementation of this act.

25 **SECTION 3. Act subject to petition - effective date -**
26 **applicability.** (1) This act takes effect at 12:01 a.m. on the day following
27 the expiration of the ninety-day period after final adjournment of the

1 general assembly (August 7, 2013, if adjournment sine die is on May 8,
2 2013); except that, if a referendum petition is filed pursuant to section 1
3 (3) of article V of the state constitution against this act or an item, section,
4 or part of this act within such period, then the act, item, section, or part
5 will not take effect unless approved by the people at the general election
6 to be held in November 2014 and, in such case, will take effect on the
7 date of the official declaration of the vote thereon by the governor.

8 (2) This act applies to reports filed on or after January 1, 2014. ___