

Second Regular Session
Seventy-fourth General Assembly
STATE OF COLORADO

REREVISED

*This Version Includes All Amendments
Adopted in the Second House*

LLS NO. 24-0381.03 Jessica Herrera x4218

SENATE BILL 24-024

SENATE SPONSORSHIP

Bridges and Van Winkle, Liston, Priola

HOUSE SPONSORSHIP

Kipp and Taggart, Boesenecker, Marshall

Senate Committees
Finance

House Committees
Finance

HOUSE
3rd Reading Unamended
April 8, 2024

HOUSE
Amended 2nd Reading
April 5, 2024

A BILL FOR AN ACT

101 **CONCERNING THE STANDARDIZATION OF LOCAL LODGING TAX, AND, IN**
102 **CONNECTION THEREWITH, ALIGNING REPORTING**
103 **REQUIREMENTS RELATED TO REMITTANCE OF A LOCAL LODGING**
104 **TAX TO REPORTING REQUIREMENTS FOR REMITTANCE OF OTHER**
105 **LOCAL TAXES.**

SENATE
3rd Reading Unamended
February 22, 2024

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://leg.colorado.gov/>.)

Sales and Use Tax Simplification Task Force. The bill requires local taxing jurisdictions, including any home rule locality, to apply the

SENATE
Amended 2nd Reading
February 21, 2024

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters or bold & italic numbers indicate new material to be added to existing law.
Dashes through the words or numbers indicate deletions from existing law.

same standards to an accommodation's intermediary as to a marketplace facilitator that is obligated to collect and remit a local lodging tax. The bill prohibits local taxing jurisdictions from requiring additional reporting information from an accommodation's intermediary.

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

2

3 **SECTION 1.** In Colorado Revised Statutes, **add** 29-2-116 as
4 follows:

5 **29-2-116. Lodging tax - statewide requirements and**
6 **limitations - legislative declaration - definitions.** (1) THE GENERAL
7 ASSEMBLY FINDS AND DECLARES THAT:

8 (a) LOCAL TAXING JURISDICTIONS MAY IMPOSE A LOCAL LODGING
9 TAX;

10 (b) LOCAL LODGING TAXES ACROSS LOCAL TAXING JURISDICTIONS
11 VARY VASTLY;

12 (c) LOCAL TAXING JURISDICTIONS ALSO VARY ON REPORTING
13 REQUIREMENTS FOR LOCAL LODGING OPERATORS AND ACCOMMODATION
14 INTERMEDIARIES;

15 (d) SUCH VARIATION ACROSS LOCAL TAXING JURISDICTIONS IS
16 EXCEEDINGLY BURDENSOME ON LOCAL LODGING OPERATORS AND
17 ACCOMMODATION INTERMEDIARIES;

18 (e) IT IS OF STATEWIDE CONCERN TO HAVE UNIFORMITY ACROSS
19 LOCAL TAXING JURISDICTIONS TO PROMOTE ACCURATE COMPLIANCE WITH
20 THE COLLECTION AND REMITTANCE OF LOCAL LODGING TAXES; AND

21 (f) IT IS ALSO OF STATEWIDE CONCERN TO STANDARDIZE
22 REPORTING REQUIREMENTS TO PROMOTE UNIFORM AND CONSISTENT
23 TREATMENT AMONG TAXPAYERS AND PREVENT DISPARATE TAX

1 TREATMENT.

2 (2) (a) FOR PURPOSES OF LOCAL TAX ADMINISTRATION OF REMOTE
3 SALES, NO LOCAL TAXING JURISDICTION, INCLUDING ANY HOME RULE CITY,
4 TOWN, OR CITY AND COUNTY, THAT IMPOSES A LOCAL LODGING TAX SHALL
5 APPLY ADDITIONAL REPORTING REQUIREMENTS OR STANDARDS TO AN
6 ACCOMMODATION'S INTERMEDIARY THAT ARE NOT SIMILARLY APPLIED TO
7 ALL MARKETPLACE FACILITATORS, OBLIGATED TO COLLECT AND REMIT
8 LOCALLY ADMINISTERED TAXES BY THE LOCAL TAXING JURISDICTION.

9 (b) NOTHING IN THIS SECTION PROHIBITS A LOCAL TAXING
10 JURISDICTION FROM REQUESTING INFORMATION MAINTAINED BY AN
11 ACCOMMODATION'S INTERMEDIARY THAT IS IN CONNECTION WITH AN
12 AUDIT RELATED TO A LOCAL LODGING TAX IN ITS ORDINARY COURSE OF
13 BUSINESS. NOTHING IN THIS SECTION PROHIBITS A LOCAL TAXING
14 JURISDICTION FROM REQUESTING AND OBTAINING ADDITIONAL
15 INFORMATION OR DATA FROM A MARKETPLACE FACILITATOR OR AN
16 ACCOMMODATION'S INTERMEDIARY TO BE PROVIDED ON A VOLUNTARY
17 BASIS. NOTHING IN THIS SECTION PROHIBITS A HOME RULE CITY, TOWN, OR
18 CITY AND COUNTY, FOR PURPOSES UNRELATED TO THE ADMINISTRATION
19 OF LOCAL TAXES, FROM PASSING AN ORDINANCE REGULATING A
20 MARKETPLACE FACILITATOR OR AN ACCOMMODATION'S INTERMEDIARY,
21 INCLUDING AN ORDINANCE GOVERNING THE ISSUANCE OF INFORMATION OR
22 DATA BY A MARKETPLACE FACILITATOR OR ACCOMMODATION'S
23 INTERMEDIARY TO THE HOME RULE CITY, TOWN, OR CITY AND COUNTY,
24 UNLESS OTHERWISE PROTECTED BY STATE OR FEDERAL LAW.

25 (c) WITH RESPECT TO ANY SALE IN A LOCAL TAXING JURISDICTION
26 THAT HAS PASSED AN APPLICABLE MARKETPLACE FACILITATOR LAW, A
27 LOCAL TAXING JURISDICTION SHALL SOLELY AUDIT MARKETPLACE

1 FACILITATORS FOR SALES FACILITATED BY THE MARKETPLACE WHEN THE
2 MARKETPLACE FACILITATOR IS FILING TAX RETURNS WITH THE LOCAL
3 TAXING JURISDICTION. A LOCAL TAXING JURISDICTION SHALL NOT AUDIT
4 OR OTHERWISE ASSESS TAX AGAINST MARKETPLACE SELLERS,
5 MULTICHANNEL SELLERS, OR LODGING SUPPLIERS FOR SALES FACILITATED
6 BY A MARKETPLACE FACILITATOR THAT HAS PROVIDED THE MARKETPLACE
7 SELLERS, MULTICHANNEL SELLERS, OR LODGING SUPPLIERS CONFIRMATION
8 THAT THE MARKETPLACE FACILITATOR IS RESPONSIBLE FOR REMITTING
9 TAX. NOTHING IN THIS SECTION PROHIBITS A LOCAL TAXING JURISDICTION
10 FROM AUDITING OR OTHERWISE ASSESSING TAX AGAINST MARKETPLACE
11 SELLERS, MULTICHANNEL SELLERS, OR LODGING SUPPLIERS IF THE LOCAL
12 TAXING JURISDICTION HAS NOT PASSED AN APPLICABLE MARKETPLACE
13 FACILITATOR LAW OR THE MARKETPLACE FACILITATOR HAS FAILED TO
14 CONFIRM THAT IT REMITS THE TAX.

15 (3) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE
16 REQUIRES:

17 (a) "ACCOMMODATIONS INTERMEDIARY" MEANS A MARKETPLACE
18 FACILITATOR, AS DEFINED IN SECTION 39-26-102 (5.9), WHO FACILITATES
19 THE SALES OF TRANSIENT LODGING CONSIDERED TO BE A SALE UNDER
20 SECTION 39-26-102 (11) OR A SHORT-TERM RENTAL UNIT.

21 (b) "LOCAL TAXING JURISDICTION" MEANS ANY LOCAL TAXING
22 JURISDICTION FOR WHICH THE DEPARTMENT OF REVENUE DOES NOT
23 COLLECT, ADMINISTER, AND ENFORCE A LOCAL LODGING TAX.

24 (c) "LODGING SUPPLIER" MEANS AN OPERATOR OF A FACILITY
25 PROVIDING ROOMS OR ACCOMMODATIONS FOR OVERNIGHT USE FURNISHED
26 TO ANY PERSON WHO, FOR CONSIDERATION, USES, POSSESSES, OCCUPIES OR
27 HAS THE RIGHT TO USE, POSSESS, OR OCCUPY ANY SUCH ROOM OR

1 ACCOMMODATION IN A HOTEL, APARTMENT HOTEL, LODGING HOUSE,
2 MOTEL, MOTOR HOTEL, GUEST HOUSE, GUEST RANCH, RESORT, MOBILE
3 HOME, MOBILE HOME PARK, AUTO COURT, INN, TRAILER COURT, TRAILER
4 PARK, HOTEL, OR SHORT-TERM RENTAL UNDER ANY CONCESSION, PERMIT,
5 LEASE, CONTRACT, OR LICENSE TO USE OR ANY OTHER SIMILAR
6 ARRANGEMENT.

7 (d) "MARKETPLACE" HAS THE SAME MEANING AS SET FORTH IN
8 SECTION 39-26-102 (5.8).

9 (e) "MARKETPLACE FACILITATOR" HAS THE SAME MEANING AS SET
10 FORTH IN SECTION 39-26-102 (5.9).

11 (f) "MARKETPLACE SELLER" HAS THE SAME MEANING AS SET
12 FORTH IN SECTION 39-26-102 (6).

13 **SECTION 2. Act subject to petition - effective date.** This act
14 takes effect January 1, 2025; except that, if a referendum petition is filed
15 pursuant to section 1 (3) of article V of the state constitution against this
16 act or an item, section, or part of this act within the ninety-day period
17 after final adjournment of the general assembly, then the act, item,
18 section, or part will not take effect unless approved by the people at the
19 general election to be held in November 2024 and, in such case, will take
20 effect January 1, 2025, or on the date of the official declaration of the
21 vote thereon by the governor, whichever is later.