

**Second Regular Session  
Seventy-fourth General Assembly  
STATE OF COLORADO**

**REVISED**

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

LLS NO. 24-0381.03 Jessica Herrera x4218

**SENATE BILL 24-024**

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**SENATE SPONSORSHIP**

**Bridges and Van Winkle**, Liston, Priola

**HOUSE SPONSORSHIP**

**Kipp and Taggart**,

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**Senate Committees**  
Finance

**House Committees**  
Finance

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**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.**

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

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

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.*

HOUSE  
Amended 2nd Reading  
April 5, 2024

SENATE  
3rd Reading Unamended  
February 22, 2024

SENATE  
Amended 2nd Reading  
February 21, 2024

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.

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

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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.