



Be it enacted by the People of the State of Colorado:

SECTION 1. In Colorado Revised Statutes, 39-26-106 **amend** (1) as follows:

(a)(II) On and after January 1, 2001, there is imposed upon all sales of commodities and services specified in section 39-26-104 a tax at the rate of two and ~~ninety~~ EIGHTY-NINE one-hundredths percent of the amount of the sale to be computed in accordance with schedules or systems approved by the executive director of the department of revenue. Said schedules or systems shall be designed so that no such tax is charged on any sale of seventeen cents or less.

SECTION 2. Effective Date:

This act takes effect January 1, 2023.