

SENATE COMMITTEE OF REFERENCE REPORT

April 11, 2024

Chair of Committee

Date

Committee on Local Government & Housing.

After consideration on the merits, the Committee recommends the following:

SB24-194 be amended as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation:

1 Amend printed bill, page 6, after line 18 insert:

2 **"SECTION 4.** In Colorado Revised Statutes, 32-1-1007, **amend**
3 **(1)(b); and add (1)(c) as follows:**

4 **32-1-1007. Ambulance districts - additional powers - special**
5 **provisions.** (1) In addition to the powers specified in section 32-1-1001,
6 the board of any ambulance district, unless provided in section 32-1-1002
7 (1)(c) or 32-1-1003 (1)(b), has the following powers for and on behalf of
8 such district:

9 (b) To provide emergency medical services by employees of the
10 district, to provide a voluntary ambulance service, and to make contracts
11 with individuals, partnerships, associations, or corporations or with other
12 political subdivisions of the state or any combination thereof. For the
13 purpose of this ~~paragraph (b)~~ SUBSECTION (1)(b), "voluntary ambulance
14 service" means an ambulance service which is operating not for pecuniary
15 profit or financial gain and no part of the assets or income of which is
16 distributable to, or enures to the benefit of, its members, directors, or
17 officers.

18 (c) TO IMPOSE AN IMPACT FEE ON THE CONSTRUCTION OF NEW
19 BUILDINGS, STRUCTURES, FACILITIES, OR IMPROVEMENTS, INCLUDING OIL
20 OR GAS WELLS AND RELATED EQUIPMENT, ON PREVIOUSLY IMPROVED OR
21 ON UNIMPROVED REAL PROPERTY WITHIN THE DISTRICT'S JURISDICTIONAL
22 BOUNDARIES, IF:

23 (I) THE IMPACT FEE IS REASONABLY RELATED TO THE OVERALL
24 COST OF THE DISTRICT'S SERVICES;

25 (II) THE IMPACT FEE IS IMPOSED IN ACCORDANCE WITH A FEE
26 SCHEDULE THAT IS LEGISLATIVELY ADOPTED BY THE BOARD AND THAT
27 APPLIES TO ALL CONSTRUCTION OF NEW BUILDINGS, STRUCTURES,

1 FACILITIES, OR IMPROVEMENTS, INCLUDING OIL OR GAS WELLS AND
2 RELATED EQUIPMENT, ON PREVIOUSLY IMPROVED OR ON UNIMPROVED
3 REAL PROPERTY WITHIN THE DISTRICT'S JURISDICTIONAL BOUNDARIES;
4 AND

5 (III) NO LATER THAN SIXTY CALENDAR DAYS BEFORE IMPOSING AN
6 IMPACT FEE PURSUANT TO THIS SUBSECTION (1)(c), THE DISTRICT NOTIFIES
7 THE CLERK OF EVERY MUNICIPALITY OR COUNTY THAT INCLUDES
8 TERRITORY THAT IS WHOLLY OR PARTLY LOCATED WITHIN THE DISTRICT'S
9 JURISDICTIONAL BOUNDARIES AND THAT MAY BE IMPACTED BY THE
10 PROPOSED IMPACT FEE OF ITS INTENT TO IMPOSE THE FEE AND PROVIDES A
11 REASONABLE OPPORTUNITY FOR THE MUNICIPALITY OR COUNTY TO SUBMIT
12 WRITTEN COMMENTS REGARDING THE IMPACT FEE TO THE BOARD OF THE
13 DISTRICT.".

14 Renumber succeeding sections accordingly.

15 Page 7, line 5 strike "A".

16 Page 7, strike lines 6 and 7.

17 Page 7, line 8, strike "EVEN-NUMBERED YEAR" and substitute "AN
18 ELECTION HELD ON THE DATE OF A STATE GENERAL ELECTION".

19 Page 8, line 15, strike "A".

20 Page 8, strike lines 16 and 17.

21 Page 8, line 18, strike "EVEN-NUMBERED YEAR" and substitute "AN
22 ELECTION HELD ON THE DATE OF A STATE GENERAL ELECTION".

23 Page 10, after line 6 insert:

24 "SECTION 7. In Colorado Revised Statutes, **add** 32-1-1108 as
25 follows:

26 **32-1-1108. Special financial provisions - ambulance districts.**

27 (1) IN ADDITION TO THE POWERS SPECIFIED IN SECTION 32-1-1101, THE
28 BOARD OF AN AMBULANCE DISTRICT, REFERRED TO IN THIS SECTION AS A
29 "DISTRICT", HAS THE POWER FOR AND ON BEHALF OF THE DISTRICT TO
30 LEVY A UNIFORM SALES TAX AT A RATE DETERMINED BY THE BOARD UPON
31 EVERY TRANSACTION OR OTHER INCIDENT WITH RESPECT TO WHICH A
32 SALES TAX IS LEVIED BY THE STATE THAT OCCURS WITHIN ANY AREA OF
33 THE DISTRICT'S JURISDICTION, SUBJECT TO THE FOLLOWING LIMITATIONS:

34 (a) THE BOARD MAY LEVY THE SALES TAX ONLY IF THE QUESTION

1 OF LEVYING THE SALES TAX IS SUBMITTED TO AND APPROVED BY A
2 MAJORITY OF THE ELIGIBLE ELECTORS OF THE DISTRICT VOTING AT AN
3 ELECTION HELD ON THE DATE OF A STATE GENERAL ELECTION OR ON THE
4 FIRST TUESDAY OF NOVEMBER IN AN ODD-NUMBERED YEAR IN
5 ACCORDANCE WITH THIS ARTICLE 1, ARTICLE 13.5 OF TITLE 1, AND
6 SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION. THE BALLOT
7 ISSUE MUST PROVIDE THAT THE SALES TAX TO BE LEVIED SHALL BE IN
8 ADDITION TO OTHER TAXES LEVIED BY THE DISTRICT. THE DISTRICT SHALL
9 PAY ALL COSTS OF THE ELECTION.

10 (b) THE NET REVENUE OF ANY SALES TAX LEVIED MAY BE USED
11 ONLY TO FUND AMBULANCE DISTRICT SERVICES IN AREAS OF THE DISTRICT
12 IN WHICH THE TAX IS TO BE LEVIED.

13 (2) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE
14 SHALL COLLECT, ADMINISTER, AND ENFORCE ANY SALES TAX LEVIED BY
15 A DISTRICT PURSUANT TO PART 2 OF ARTICLE 2 OF TITLE 29, AS ADDED AND
16 AMENDED WITH RELOCATED PROVISIONS IN SENATE BILL 24-025,
17 ENACTED IN 2024. THE DISTRICT SHALL PAY THE NET INCREMENTAL COST
18 INCURRED BY THE DEPARTMENT OF REVENUE IN THE ADMINISTRATION AND
19 COLLECTION OF THE SALES TAX.

20 (3) REVENUE RAISED BY A DISTRICT THROUGH THE LEVY OF A
21 SALES TAX PURSUANT TO THIS SECTION IS IN ADDITION TO AND SHALL NOT
22 BE USED TO SUPPLANT ANY FUNDING THAT THE DISTRICT WOULD
23 OTHERWISE BE ENTITLED TO RECEIVE FROM THE STATE OR ANY
24 SUBDIVISION THEREOF.

25 **SECTION 8.** In Colorado Revised Statutes, **add** 32-1-1108 as
26 follows:

27 **32-1-1108. Special financial provisions - ambulance districts.**

28 (1) IN ADDITION TO THE POWERS SPECIFIED IN SECTION 32-1-1101, THE
29 BOARD OF AN AMBULANCE DISTRICT, REFERRED TO IN THIS SECTION AS A
30 "DISTRICT", HAS THE POWER FOR AND ON BEHALF OF THE DISTRICT TO
31 LEVY A UNIFORM SALES TAX AT A RATE DETERMINED BY THE BOARD UPON
32 EVERY TRANSACTION OR OTHER INCIDENT WITH RESPECT TO WHICH A
33 SALES TAX IS LEVIED BY THE STATE THAT OCCURS WITHIN ANY AREA OF
34 THE DISTRICT'S JURISDICTION, SUBJECT TO THE FOLLOWING LIMITATIONS:

35 (a) THE BOARD MAY LEVY THE SALES TAX ONLY IF THE QUESTION
36 OF LEVYING THE SALES TAX IS SUBMITTED TO AND APPROVED BY A
37 MAJORITY OF THE ELIGIBLE ELECTORS OF THE DISTRICT VOTING AT AN
38 ELECTION HELD ON THE DATE OF A STATE GENERAL ELECTION OR ON THE
39 FIRST TUESDAY OF NOVEMBER IN AN ODD-NUMBERED YEAR IN
40 ACCORDANCE WITH THIS ARTICLE 1, ARTICLE 13.5 OF TITLE 1, AND
41 SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION. THE BALLOT
42 ISSUE MUST PROVIDE THAT THE SALES TAX TO BE LEVIED SHALL BE IN
43 ADDITION TO OTHER TAXES LEVIED BY THE DISTRICT. THE DISTRICT SHALL

1 PAY ALL COSTS OF THE ELECTION.

2 (b) THE NET REVENUE OF ANY SALES TAX LEVIED MAY BE USED
3 ONLY TO FUND AMBULANCE DISTRICT SERVICES IN AREAS OF THE DISTRICT
4 IN WHICH THE TAX IS TO BE LEVIED.

5 (2) (a) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF
6 REVENUE SHALL COLLECT, ADMINISTER, AND ENFORCE ANY SALES TAX
7 LEVIED BY A DISTRICT IN THE SAME MANNER USED TO COLLECT,
8 ADMINISTER, AND ENFORCE THE STATE SALES TAX LEVIED PURSUANT TO
9 ARTICLE 26 OF TITLE 39, INCLUDING THE RETENTION BY A VENDOR OF THE
10 PERCENTAGE OF THE AMOUNT REMITTED TO COVER THE VENDOR'S
11 EXPENSE IN THE COLLECTION AND REMITTANCE OF THE SALES TAX
12 SPECIFIED IN SECTION 39-26-105. THE EXECUTIVE DIRECTOR OF THE
13 DEPARTMENT OF REVENUE SHALL MAKE MONTHLY DISTRIBUTIONS OF
14 SALES TAX COLLECTIONS TO THE DISTRICT. THE DISTRICT SHALL PAY THE
15 NET INCREMENTAL COST INCURRED BY THE DEPARTMENT OF REVENUE IN
16 THE ADMINISTRATION AND COLLECTION OF THE SALES TAX.

17 (b) A QUALIFIED PURCHASER MAY PROVIDE A DIRECT PAYMENT
18 PERMIT NUMBER ISSUED PURSUANT TO SECTION 39-26-103.5 TO A VENDOR
19 OR RETAILER THAT IS LIABLE AND RESPONSIBLE FOR COLLECTING AND
20 REMITTING ANY SALES TAX LEVIED ON A SALE MADE TO THE QUALIFIED
21 PURCHASER PURSUANT TO THE PROVISIONS OF THIS SECTION. A VENDOR
22 OR RETAILER THAT HAS RECEIVED A DIRECT PAYMENT PERMIT NUMBER IN
23 GOOD FAITH FROM A QUALIFIED PURCHASER IS NOT LIABLE OR
24 RESPONSIBLE FOR COLLECTION AND REMITTANCE OF ANY SALES TAX
25 LEVIED ON A SALE THAT IS PAID FOR DIRECTLY FROM THE QUALIFIED
26 PURCHASER'S MONEY AND NOT THE PERSONAL MONEY OF AN INDIVIDUAL
27 IN ACCORDANCE WITH SECTION 39-26-105 (1)(a)(I)(B).

28 (c) A QUALIFIED PURCHASER THAT PROVIDES A DIRECT PAYMENT
29 PERMIT NUMBER TO A VENDOR OR RETAILER IS LIABLE AND RESPONSIBLE
30 FOR THE AMOUNT OF SALES TAX LEVIED ON A SALE MADE TO THE
31 QUALIFIED PURCHASER IN THE SAME MANNER AS LIABILITY WOULD BE
32 LEVIED ON A QUALIFIED PURCHASER FOR STATE SALES TAX PURSUANT TO
33 SECTION 39-26-105 (5)(a).

34 (3) REVENUE RAISED BY A DISTRICT THROUGH THE LEVY OF A
35 SALES TAX PURSUANT TO THIS SECTION IS IN ADDITION TO AND SHALL NOT
36 BE USED TO SUPPLANT ANY FUNDING THAT THE DISTRICT WOULD
37 OTHERWISE BE ENTITLED TO RECEIVE FROM THE STATE OR ANY
38 SUBDIVISION THEREOF.".

39 Renumber succeeding sections accordingly.

40 Page 10, line 17, strike "4 of this act," and substitute "5 of this act, and
41 section 32-1-1108, C.R.S., enacted in section 7 of this act,".

- 1 Page 10, line 19, strike "4 of this act," and substitute "5 of this act, and
- 2 section 32-1-1108, C.R.S., enacted in section 7 of this act,".

- 3 Page 10, line 21, strike "5 of this act," and substitute "6 of this act, and
- 4 section 32-1-1108, C.R.S., enacted in section 8 of this act,".

- 5 Page 10, line 23, strike "5 of this act," and substitute "6 of this act, and
- 6 section 32-1-1108, C.R.S., enacted in section 8 of this act,".

- 7 Strike "takes" and substitute "take" on: **page 10**, lines 18, 19, 22, and 23.

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