

**First Regular Session  
Seventy-fifth General Assembly  
STATE OF COLORADO**

**REVISED**

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

LLS NO. 25-0198.01 Jed Franklin x5484

**SENATE BILL 25-018**

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**SENATE SPONSORSHIP**

**Bridges and Kipp**, Frizell, Jodeh, Michaelson Jenet, Snyder

**HOUSE SPONSORSHIP**

**Taggart**,

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**Senate Committees**

Finance  
Appropriations

**House Committees**

Finance  
Appropriations

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**A BILL FOR AN ACT**

101     **CONCERNING ONLINE SEARCHING FOR SALES AND USE TAX**  
102             **INFORMATION, AND, IN CONNECTION THEREWITH, MAKING AN**  
103             **APPROPRIATION.**

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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.** Currently, the department of revenue (department) does not have authority to allow a sales and use tax license and a sales and use tax exemption certificate to be searchable by the name and identification number of the sales and use tax licensee or the sales and use tax exemption certificate holder. The bill

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 29, 2025

SENATE  
3rd Reading Unamended  
April 15, 2025

SENATE  
2nd Reading Unamended  
April 14, 2025

directs the department's executive director to allow this type of search.

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

2           **SECTION 1.** In Colorado Revised Statutes, 39-21-113, **add** (37)  
3 as follows:

4           **39-21-113. Reports and returns - rule - repeal.**  
5 (37) NOTWITHSTANDING THE CONFIDENTIALITY REQUIREMENTS OF THIS  
6 SECTION, THE EXECUTIVE DIRECTOR SHALL ALLOW EVERY SALES AND USE  
7 TAX LICENSE AND EVERY SALES AND USE TAX EXEMPTION CERTIFICATE TO  
8 BE SEARCHABLE BY THE NAME AND IDENTIFICATION NUMBER OF THE SALES  
9 AND USE TAX LICENSEE OR THE SALES AND USE TAX EXEMPTION  
10 CERTIFICATE HOLDER.

11           **SECTION 2. Appropriation.** (1) For the 2025-26 state fiscal  
12 year, \$9,718 is appropriated to the department of revenue for use by the  
13 taxation business group. This appropriation is from the general fund. To  
14 implement this act, the division may use this appropriation as follows:

15           (a) \$9,270 for tax administration IT system (GenTax) support; and  
16           (b) \$448 for personal services related to taxation services.

17           **SECTION 3. Act subject to petition - effective date.** This act  
18 takes effect at 12:01 a.m. on the day following the expiration of the  
19 ninety-day period after final adjournment of the general assembly; except  
20 that, if a referendum petition is filed pursuant to section 1 (3) of article V  
21 of the state constitution against this act or an item, section, or part of this  
22 act within such period, then the act, item, section, or part will not take  
23 effect unless approved by the people at the general election to be held in  
24 November 2026 and, in such case, will take effect on the date of the  
25 official declaration of the vote thereon by the governor.