

SENATE COMMITTEE OF REFERENCE REPORT

February 15, 2024

Chair of Committee

Date

Committee on Finance.

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

SB24-023 be amended as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation and with a recommendation that it be placed on the consent calendar:

- 1 Amend printed bill, page 2, line 3, after "(3.5)" insert "and (4)".
- 2 Page 4, after line 6 insert:
3 "(III) "TAX RATE" MEANS THE GENERAL SALES OR USE TAX RATE
4 IMPOSED BY A LOCAL TAXING JURISDICTION, WITHOUT REGARD TO ANY
5 LOCAL SALES OR USE TAX EXEMPTION OR SPECIAL TAX RATE.".
- 6 Page 4, line 7, strike "(c)" and substitute "(c) (I)".
- 7 Page 4, line 8, after "DETERMINE" insert "THE TAX RATE AND" and after
8 "WHICH" insert "SALES OR USE".
- 9 Page 4, line 9, strike "AND THE AMOUNT OF SUCH TAX".
- 10 Page 4, after line 13 insert:
11 "(II) TO BE HELD HARMLESS PURSUANT TO SUBSECTION (3.5)(c)(I)
12 OF THIS SECTION, A VENDOR MUST COLLECT, RETAIN, AND PRODUCE UPON
13 REQUEST DOCUMENTATION REASONABLY SUFFICIENT TO DEMONSTRATE
14 THE VENDOR'S PROPER USE OF AND RELIANCE ON THE GIS DATABASE DATA
15 TO DETERMINE THE TAX RATE AND LOCAL TAXING JURISDICTION TO WHICH
16 TAX WAS OWED.
17 (III) A VENDOR THAT QUERIES THE GIS DATABASE USING AN
18 INCOMPLETE OR ERRONEOUS ADDRESS SHALL NOT BE HELD HARMLESS
19 PURSUANT TO SUBSECTION (3.5)(c)(I) OF THIS SECTION FOR THE FAILURE
20 TO PAY ANY TAX, CHARGE, OR FEE LIABILITY TO A LOCAL TAXING
21 JURISDICTION.
22 (d) THE DEPARTMENT OF REVENUE, OR ITS THIRD-PARTY

1 CONTRACTOR, SHALL UPDATE THE DATA CONTAINED IN THE GIS
2 DATABASE, INCLUDING JURISDICTIONAL BOUNDARIES AND TAX RATES,
3 WITHIN THIRTY DAYS OF THE RECEIPT BY THE DEPARTMENT OF REVENUE
4 OF UPDATED OR CORRECTED DATA FROM A LOCAL TAXING JURISDICTION,
5 AND SHALL MAINTAIN THE GIS DATABASE DATA IN AN ACCURATE
6 CONDITION IN ACCORDANCE WITH SUBSECTION (4) OF THIS SECTION. THE
7 DEPARTMENT SHALL PROVIDE A REASONABLY CONVENIENT METHOD FOR
8 LOCAL TAXING JURISDICTIONS TO INFORM THE DEPARTMENT OF ANY
9 ERRORS IN THE GIS DATABASE DATA.

10 (4) The department of revenue shall ensure that the GIS database
11 data, INCLUDING JURISDICTIONAL BOUNDARIES AND TAX RATES, is at least
12 ninety-five percent accurate based on a statistically valid sample of
13 addresses from the database, or based on another acceptable method of
14 proving accuracy.".

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