

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

REREVISED

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

LLS NO. 25-0198.01 Jed Franklin x5484

SENATE BILL 25-018

SENATE SPONSORSHIP

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

HOUSE SPONSORSHIP

Taggart, Clifford, Garcia, Joseph, Keltie, Lindsay, Lindstedt, Mauro, Pugliese, Ricks, Titone

Senate Committees

Finance
Appropriations

House Committees

Finance
Appropriations

A BILL FOR AN ACT

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

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
3rd Reading Unamended
April 30, 2025

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.

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.