

First Regular Session
Seventy-second General Assembly
STATE OF COLORADO

PREAMENDED

*This Unofficial Version Includes Committee
Amendments Not Yet Adopted on Second Reading*

LLS NO. 19-0744.01 Esther van Mourik x4215

HOUSE BILL 19-1240

HOUSE SPONSORSHIP

Kraft-Tharp and Van Winkle,

SENATE SPONSORSHIP

Court and Tate,

House Committees

Business Affairs & Labor
Finance

Senate Committees

A BILL FOR AN ACT

101 **CONCERNING SALES AND USE TAX ADMINISTRATION, AND, IN**
102 **CONNECTION THEREWITH, ESTABLISHING ECONOMIC NEXUS FOR**
103 **RETAILERS WITHOUT PHYSICAL PRESENCE IN THE STATE,**
104 **CODIFYING THE DESTINATION SOURCING RULE WITH A**
105 **SPECIFIED EXCEPTION, REQUIRING MARKETPLACE**
106 **FACILITATORS TO COLLECT AND REMIT SALES TAX FOR SALES**
107 **MADE BY MARKETPLACE SELLERS ON THE MARKETPLACE**
108 **FACILITATOR'S MARKETPLACE, AND REPEALING OBSOLETE**
109 **STATUTORY REFERENCES TO REMOTE SELLERS.**

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

*Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters or bold & italic numbers indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.*

(applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)

The bill:

- ! Establishes economic nexus for purposes of retail sales made by retailers without physical presence and specifies that the economic nexus does not apply for sales made by such retailers prior to June 1, 2019;
- ! Codifies the department of revenue's destination sourcing rule for state sales tax collection, for sales taxes imposed by any statutory incorporated town, city, or county, and for special districts, but specifies that a small retailer may source its sales to the business' location regardless of where the purchaser receives the tangible personal property or service until a geographic information system provided by the state is online and available for the retailer to determine the taxing jurisdiction in which an address resides;
- ! Requires marketplace facilitators to collect and remit sales tax on behalf of marketplace sellers that enter into a contract with a marketplace facilitator that facilitates the sale of the marketplace seller's tangible personal property, commodities, or services through the marketplace facilitator's marketplace and also:
 - ! Allows marketplace facilitators to retain the vendor fee for the collection and remittance of the sales tax on sales made by marketplace sellers on its marketplace;
 - ! Provides the marketplace facilitator with audit relief if the marketplace facilitator can demonstrate to the satisfaction of the executive director of the department of revenue that it made a reasonable effort to obtain accurate information regarding the obligation to collect tax from the marketplace seller; and
 - ! Specifies that the marketplace seller does not have the liabilities, obligations, and rights of a retailer if the marketplace facilitator is required to collect and remit sales tax on its behalf, including licensing, collection, and remittance requirements; and
- ! Repeals outdated references to remote sales and remote sellers that were added pursuant to House Bill 13-1295 but are not applicable because Congress never enacted an act that authorizes states to require certain retailers to pay, collect, or remit state or local sales taxes.

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

2 **SECTION 1.** In Colorado Revised Statutes, 39-26-102, **amend**
3 (3), (5.8), (6), and (8); **repeal** (5.7), (7.6), and (7.7); and **add** (5.9), (6.1),
4 (6.2), and (6.3) as follows:

5 **39-26-102. Definitions.** As used in this article 26, unless the
6 context otherwise requires:

7 (3) "Doing business in this state" means the selling, leasing, or
8 delivering in this state, or any activity in this state in connection with the
9 selling, leasing, or delivering in this state, of tangible personal property
10 or taxable services by a retail sale as defined in this section, for use,
11 storage, distribution, or consumption within this state. This subsection (3)
12 affects the imposition, application, or collection of sales and use taxes
13 only. "Doing business in this state" includes, but shall not be limited to,
14 the following acts or methods of transacting business:

15 (a) The maintaining within this state, directly or indirectly or by
16 a subsidiary, of an office, distribution facility, salesroom, warehouse,
17 storage place, or other similar place of business, including the
18 employment of a resident of this state who works from a home office in
19 this state; OR

20 (b) The soliciting, either by direct representatives, indirect
21 representatives, manufacturers' agents, or by distribution of catalogues or
22 other advertising, or by use of any communication media, or by use of the
23 newspaper, radio, or television advertising media, or by any other means
24 whatsoever, of business from persons residing in this state and by reason
25 thereof receiving orders from, or selling or leasing tangible personal
26 property to, such persons residing in this state for use, consumption,

1 distribution, and storage for use or consumption in this state.

2 (c) **Economic nexus.** (I) ~~A remote seller doing business in this~~
3 ~~state with respect to any remote sale subject to tax in accordance with~~
4 ~~section 39-26-104 (2) EXCEPT AS PROVIDED IN SUBSECTION (3)(c)(II) OF~~
5 ~~THIS SECTION, A PERSON IS DOING BUSINESS IN THIS STATE IN A CALENDAR~~
6 ~~YEAR:~~

7 (A) IF IN THE PREVIOUS CALENDAR YEAR THE PERSON HAS MADE
8 RETAIL SALES OF TANGIBLE PERSONAL PROPERTY, COMMODITIES, OR
9 SERVICES IN THE STATE AS SPECIFIED IN SECTION 39-26-104 (3),
10 EXCEEDING ONE HUNDRED THOUSAND DOLLARS; OR

11 (B) ON AND AFTER THE FIRST DAY OF THE MONTH AFTER THE
12 NINETIETH DAY AFTER THE PERSON HAS MADE RETAIL SALES OF TANGIBLE
13 PERSONAL PROPERTY, COMMODITIES, OR SERVICES IN THE STATE AS
14 SPECIFIED IN SECTION 39-26-104 (3), IN THE CURRENT CALENDAR YEAR
15 THAT EXCEED ONE HUNDRED THOUSAND DOLLARS.

16 (II) ~~BEGINNING OCTOBER 1, 2019, FOR PURPOSES OF DETERMINING~~
17 WHETHER THE THRESHOLDS SET FORTH IN SUBSECTION (3)(c)(I) OF THIS
18 SECTION ARE MET:

19 

20 (A) A MARKETPLACE FACILITATOR SHALL INCLUDE ALL SALES
21 MADE BY MARKETPLACE SELLERS IN AND THROUGH ITS MARKETPLACE;
22 AND

23 (B) A MARKETPLACE SELLER SHALL NOT INCLUDE ANY SALES
24 MADE IN OR THROUGH A MARKETPLACE FACILITATOR'S MARKETPLACE.

25 (III) ~~THIS SUBSECTION (3)(c) DOES NOT APPLY TO ANY PERSON~~
26 ~~WHO IS DOING BUSINESS IN THIS STATE UNDER SUBSECTION (3)(a) OF THIS~~
27 ~~SECTION BUT OTHERWISE APPLIES TO ANY OTHER PERSON.~~

7 (A) Sells under the same or a similar business name tangible
8 personal property or taxable services similar to that sold by the person
9 against whom the presumption is asserted;

15 (C) Uses trademarks, service marks, or trade names in this state
16 that are the same or substantially similar to those used by the person
17 against whom the presumption is asserted;

18 (D) Delivers, installs, or assembles tangible personal property in
19 this state, or performs maintenance or repair services on tangible personal
20 property in this state, which tangible personal property is sold to in-state
21 customers by the person against whom the presumption is asserted; or

22 (E) Facilitates the delivery of tangible personal property to in-state
23 customers of the person against whom the presumption is asserted by
24 allowing such customers to pick up tangible personal property sold by
25 such person at an office, distribution facility, salesroom, warehouse,
26 storage place, or other similar place of business maintained in this state.

27 (II) For purposes of this paragraph (d), "controlled group of

1 "corporations" has the same meaning as set forth in section 1563 (a) of the
2 federal "Internal Revenue Code of 1986", as amended, and "component
3 member" has the same meaning as set forth in section 1563 (b) of the
4 federal "Internal Revenue Code of 1986", as amended. "Controlled group
5 of corporations" and "component member" also include any entity that,
6 notwithstanding its form of organization, bears the same ownership
7 relationship to the person against whom the presumption is asserted as a
8 corporation that would qualify as a component member of the same
9 controlled group of corporations as the person against whom the
10 presumption is asserted.

11 (III) The presumption set forth in subparagraph (I) of this
12 paragraph (d) may be rebutted by proof that, during the calendar year in
13 question, the component member with physical presence did not engage
14 in any activities in this state that are sufficient under United States
15 constitutional standards to establish nexus in this state on behalf of the
16 person against whom the presumption is asserted.

17 (e) **Presumptive physical presence - agreement or
18 arrangement with a person with physical presence.** (I) Except as
19 provided in subparagraph (III) of this paragraph (e), a person is presumed
20 to be doing business in this state if such person against whom the
21 presumption is asserted enters into an agreement or arrangement with a
22 person who has physical presence in this state, other than a common
23 carrier acting in its capacity as such, for that person who has physical
24 presence to:

25 (A) Sell under the same or a similar business name tangible
26 personal property or taxable services similar to that sold by the person
27 against whom the presumption is asserted;

6 (E) Deliver, install, or assemble tangible personal property in this
7 state, or perform maintenance or repair services on tangible personal
8 property in this state, which tangible personal property is sold to in-state
9 customers by the person against whom the presumption is asserted; or

10 (D) Facilitate the delivery of tangible personal property to in-state
11 customers of the person against whom the presumption is asserted by
12 allowing such customers to pick up tangible personal property sold by
13 such person at an office, distribution facility, salesroom, warehouse,
14 storage place, or other similar place of business maintained in this state.

15 (H) The presumption set forth in subparagraph (I) of this
16 paragraph (e) may be rebutted by proof that, during the calendar year in
17 question, the person who has physical presence in this state did not
18 engage in any activities in this state that are sufficient under United States
19 constitutional standards to establish nexus in this state on behalf of the
20 person against whom the presumption is asserted.

21 (III) **Activity to which presumption does not apply.** The
22 presumption established in subparagraph (I) of this paragraph (e) does not
23 apply to the following agreements or arrangements:

24 (A) **Advertising.** An agreement or arrangement under which a
25 person without direct in-state physical presence purchases advertisements
26 from a person to be delivered in this state on television, radio,
27 newspapers, magazines, the internet, or any other mass-market medium;

14 (5.7) (a) "Local taxing jurisdiction" means a city, town,
15 municipality, county, special district, or authority authorized to levy a
16 sales tax pursuant to title 24, 25, 29, 30, 31, 32, 37, 42, or 43, C.R.S., and
17 any municipality governed by a home rule charter that passes an
18 ordinance, resolution, or charter provision accepting the state's
19 administration and distribution of its local sales tax on remote sales that
20 is collected and remitted by remote sellers in conformance with the
21 provisions of House Bill 13-1295.

22 (b) Any municipality governed by a home rule charter that passes
23 an ordinance, resolution, or charter provision accepting the state's
24 administration and distribution of its local sales tax on remote sales that
25 is collected and remitted by remote sellers in conformance with the
26 provisions of House Bill 13-1295 must provide a copy of such ordinance,
27 resolution, or charter provision to the department of revenue no later than

1

2 (5.8) "Medical marijuana" shall have the same meaning as set
3 forth in section 44-11-104 (11) "MARKETPLACE" MEANS A PHYSICAL OR
4 ELECTRONIC FORUM, INCLUDING, BUT NOT LIMITED TO, A STORE, A BOOTH,
5 AN INTERNET WEBSITE, A CATALOG, OR A DEDICATED SALES SOFTWARE
6 APPLICATION, WHERE TANGIBLE PERSONAL PROPERTY, COMMODITIES, OR
7 SERVICES ARE OFFERED FOR SALE.

8

9 (5.9) (a) "MARKETPLACE FACILITATOR" MEANS A PERSON WHO:

10 (I) CONTRACTS WITH A MARKETPLACE SELLER TO FACILITATE FOR
11 CONSIDERATION, REGARDLESS OF WHETHER THE CONSIDERATION IS
12 DEDUCTED AS FEES FROM THE TRANSACTION, THE SALE OF THE
13 MARKETPLACE SELLER'S TANGIBLE PERSONAL PROPERTY, COMMODITIES,
14 OR SERVICES THROUGH A MARKETPLACE;

15 (II) ENGAGES DIRECTLY OR INDIRECTLY, THROUGH ONE OR MORE
16 AFFILIATED PERSONS, IN TRANSMITTING OR OTHERWISE COMMUNICATING
17 THE OFFER AND ACCEPTANCE BETWEEN THE PURCHASER AND
18 MARKETPLACE SELLER; AND

19 (III) EITHER DIRECTLY OR INDIRECTLY, THROUGH AGREEMENTS OR
20 ARRANGEMENTS WITH THIRD PARTIES, COLLECTS THE PAYMENT FROM THE
21 PURCHASER AND TRANSMITS THE PAYMENT TO THE MARKETPLACE SELLER.

22 (b) A "MARKETPLACE FACILITATOR" DOES NOT INCLUDE A PERSON
23 THAT EXCLUSIVELY PROVIDES INTERNET ADVERTISING SERVICES OR LISTS
24 PRODUCTS FOR SALE, AND THAT DOES NOT OTHERWISE MEET THE
25 DEFINITION SET FORTH IN SUBSECTION (5.9)(a) OF THIS SECTION.

26 (6) "Person" includes any individual, firm, limited liability
27 company, partnership, joint venture, corporation, estate, or trust or any

1 group or combination acting as a unit, and the plural as well as the
2 singular number "MARKETPLACE SELLER" MEANS A PERSON, REGARDLESS
3 OF WHETHER THE PERSON IS DOING BUSINESS IN THIS STATE, WHO HAS AN
4 AGREEMENT WITH A MARKETPLACE FACILITATOR AND OFFERS FOR SALE
5 TANGIBLE PERSONAL PROPERTY, COMMODITIES, OR SERVICES THROUGH A
6 MARKETPLACE OWNED, OPERATED, OR CONTROLLED BY A MARKETPLACE
7 FACILITATOR.

8 (6.1) "MEDICAL MARIJUANA" HAS THE SAME MEANING AS SET
9 FORTH IN SECTION 44-11-104 (11).

10 (6.2) "MULTICHANNEL SELLER" MEANS A RETAILER THAT OFFERS
11 FOR SALE TANGIBLE PERSONAL PROPERTY, COMMODITIES, OR SERVICES
12 THROUGH A MARKETPLACE OWNED, OPERATED, OR CONTROLLED BY A
13 MARKETPLACE FACILITATOR, AND THROUGH OTHER MEANS.

14 (6.3) "PERSON" INCLUDES ANY INDIVIDUAL, FIRM, LIMITED
15 LIABILITY COMPANY, PARTNERSHIP, JOINT VENTURE, CORPORATION,
16 ESTATE, OR TRUST OR ANY GROUP OR COMBINATION ACTING AS A UNIT,
17 AND THE PLURAL AS WELL AS THE SINGULAR NUMBER.

18 (7.6) "Remote sale" means a sale into this state as specified in
19 subsection (9) of this section in which the retailer would not legally be
20 required to pay, collect, or remit state or local sales taxes unless provided
21 by an act of congress.

22 (7.7) "Remote seller" means a person who makes a remote sale,
23 except that a remote seller does not include a small seller as defined in an
24 act of congress that authorizes states to require certain retailers to pay,
25 collect, or remit state or local sales taxes.

26 (8) "Retailer" or "vendor" means a person doing business in this
27 state including a remote seller, known to the trade and public as such, and

1 selling to the user or consumer, and not for resale. THE TERM INCLUDES
2 A MARKETPLACE FACILITATOR, A MARKETPLACE SELLER, AND A
3 MULTICHANNEL SELLER DOING BUSINESS IN THIS STATE.

4 **SECTION 2.** In Colorado Revised Statutes, 39-26-103, **amend**
5 (1)(c) and (7); and **repeal** (2)(b) as follows:

6 **39-26-103. Licenses - fee - revocation - definition.** (1) (c) For
7 each license issued, a fee of sixteen dollars shall be paid, which fee shall
8 accompany the application together with an additional fifty-dollar deposit.
9 ~~except that the additional deposit may not be required of a remote seller.~~
10 A further fee of sixteen dollars shall be paid for each two-year period or
11 fraction thereof for which said license is renewed. Payment of a fee for
12 such a license issued after June 30 shall be prorated in increments of six
13 months. The fifty-dollar deposit shall be allowed as a credit against the
14 Colorado sales tax to be remitted. Except for licenses issued pursuant to
15 ~~paragraph (b) of subsection (9)~~ SUBSECTION (9)(b) of this section, all
16 licenses issued pursuant to this section shall be renewed on a biennial
17 basis, effective January 1, 1986.

18 (2) (b) ~~A remote seller is only required to have a single license.~~

19 (7) It is the duty of the executive director of the department of
20 revenue, at the time of issuance of any new license for a retailer who
21 makes retail sales ~~except for a remote seller~~, to notify the county treasurer
22 of the county where the new licensee is located, of the name and address
23 of the licensee.

24 **SECTION 3.** In Colorado Revised Statutes, 39-26-104, **amend**
25 (1) introductory portion; **repeal** (2); and **add** (3) as follows:

26 **39-26-104. Property and services taxed - definitions - repeal.**

27 (1) ~~Except as provided in subsection (2),~~ There is levied and there shall

1 be collected and paid a tax in the amount stated in section 39-26-106 as
2 follows:

3 (2) Upon the effective date of an act of congress that authorizes
4 states to require certain retailers to pay, collect, or remit state or local
5 sales taxes:

6 (a) (I) With respect to remote sales there is levied and there shall
7 be collected and paid by remote sellers on every incident subject to tax as
8 set forth in subsection (1) of this section, but not including the incidents
9 set forth in paragraph (e) of this subsection (2), a tax at the rate specified
10 in section 39-26-106. Any exemptions with respect to part 1 of this article
11 as set forth in this title are applicable.

12 (II) In addition to subparagraph (I) of this paragraph (a), every
13 remote seller shall collect and remit, as provided in section 39-26-122.7,
14 the sales tax at the general sales tax rate levied by a local taxing
15 jurisdiction; except that such sales tax shall only be collected on every
16 incident subject to tax as set forth in subsection (1) of this section. Any
17 exemptions with respect to part 1 of this article as set forth in this title are
18 applicable.

19 (b) Notwithstanding any provision of law, a local taxing
20 jurisdiction may not collect a sales or use tax on remote sales except as
21 provided in this subsection (2).

22 (c) Notwithstanding any provision of law, with respect to a local
23 taxing jurisdiction, the effective date of any change in the general sales
24 tax rate of the local taxing jurisdiction shall be either January 1 or July 1
25 following the date of the election in which such a sales tax proposal is
26 approved; and notice of the adoption of any sales tax proposal shall be
27 submitted by the local taxing jurisdiction to the executive director of the

1 department of revenue at least one hundred days prior to the effective date
2 of such tax. If such a sales tax proposal is approved at an election held
3 less than one hundred five days prior to the January 1 or July 1 following
4 the date of election, such sales tax proposal shall not be effective until the
5 next succeeding January 1 or July 1.

6 (d) For the purpose of the administration by the state of the
7 provisions of this subsection (2), each local taxing jurisdiction shall file,
8 pursuant to section 29-2-109, C.R.S., with the executive director of the
9 department of revenue a copy of each sales tax ordinance or resolution,
10 or any amendment thereto, that changes the general sales tax rate
11 described in paragraph (a) of this subsection (2), and a copy of any
12 ordinance or resolution that changes the local taxing jurisdiction's
13 boundaries, no later than one hundred days before the effective date
14 thereof.

15 (e) Notwithstanding any provisions of law, the following incidents
16 are not subject to the collection and payment of sales tax by remote sellers
17 as set forth in paragraph (a) of this subsection (2):

18 (I) Direct mail advertising materials as defined in section
19 39-26-102 (2.8);

20 (II) Candy as defined in section 39-26-707 (1.5)(b)(I);

21 (III) Soft drinks as defined in section 39-26-707 (1.5)(b)(II);

22 (IV) Nonessential articles as described in section 39-26-707
23 (1)(c); and

24 (V) Nonessential containers or bags as described in section
25 39-26-707 (1)(d).

26 (3) (a) EXCEPT AS PROVIDED IN SUBSECTIONS (3)(b) AND (3)(c) OF
27 THIS SECTION, FOR PURPOSES OF DETERMINING WHERE A SALE OF

1 TANGIBLE PERSONAL PROPERTY, COMMODITIES, OR SERVICES IS MADE, THE
2 FOLLOWING RULES APPLY:

3 (I) IF TANGIBLE PERSONAL PROPERTY, COMMODITIES, OR SERVICES
4 ARE RECEIVED BY THE PURCHASER AT A BUSINESS LOCATION OF THE
5 SELLER, THE SALE IS SOURCED TO THAT BUSINESS LOCATION;

6 (II) IF TANGIBLE PERSONAL PROPERTY, COMMODITIES, OR SERVICES
7 ARE NOT RECEIVED BY THE PURCHASER AT A BUSINESS LOCATION OF THE
8 SELLER, THE SALE IS SOURCED TO THE LOCATION WHERE RECEIPT BY THE
9 PURCHASER OCCURS, INCLUDING THE LOCATION INDICATED BY
10 INSTRUCTIONS FOR DELIVERY TO THE PURCHASER, IF THAT LOCATION IS
11 KNOWN TO THE SELLER;

12 (III) IF SUBSECTIONS (3)(a)(I) AND (3)(a)(II) OF THIS SECTION DO
13 NOT APPLY, THE SALE IS SOURCED TO THE LOCATION INDICATED BY AN
14 ADDRESS FOR THE PURCHASER THAT IS AVAILABLE FROM THE BUSINESS
15 RECORDS OF THE SELLER THAT ARE MAINTAINED IN THE ORDINARY COURSE
16 OF THE SELLER'S BUSINESS, WHEN USE OF THIS ADDRESS DOES NOT
17 CONSTITUTE BAD FAITH;

18 (IV) IF SUBSECTIONS (3)(a)(I), (3)(a)(II), AND (3)(a)(III) OF THIS
19 SECTION DO NOT APPLY, THE SALE IS SOURCED TO THE LOCATION
20 INDICATED BY AN ADDRESS FOR THE PURCHASER OBTAINED DURING THE
21 CONSUMMATION OF THE SALE, INCLUDING, IF NO OTHER ADDRESS IS
22 AVAILABLE, THE ADDRESS OF A PURCHASER'S PAYMENT INSTRUMENT,
23 WHEN USE OF THIS ADDRESS DOES NOT CONSTITUTE BAD FAITH; OR

24 (V) IF SUBSECTIONS (3)(a)(I), (3)(a)(II), (3)(a)(III), AND (3)(a)(IV)
25 OF THIS SECTION DO NOT APPLY, OR IF THE SELLER IS WITHOUT SUFFICIENT
26 INFORMATION TO APPLY THE RULES SET FORTH IN SUBSECTIONS (3)(a)(I),
27 (3)(a)(II), (3)(a)(III), AND (3)(a)(IV) OF THIS SECTION, THE SALE IS

1 SOURCED TO THE LOCATION INDICATED BY THE ADDRESS FROM WHICH THE
2 TANGIBLE PERSONAL PROPERTY, COMMODITY, OR SERVICE WAS SHIPPED.

3 (b) (I) THE LEASE OR RENTAL OF TANGIBLE PERSONAL PROPERTY
4 OR COMMODITIES, BUT NOT PROPERTY IDENTIFIED IN SUBSECTION
5 (3)(b)(II) OR (3)(b)(III) OF THIS SECTION, NOT LEASES OR RENTALS BASED
6 ON A LUMP SUM OR ACCELERATED BASIS, AND NOT ON THE ACQUISITION OF
7 PROPERTY FOR LEASE, ARE SOURCED AS FOLLOWS:

8 (A) FOR A LEASE OR RENTAL THAT REQUIRES RECURRING PERIODIC
9 PAYMENTS, THE FIRST PERIODIC PAYMENT IS SOURCED THE SAME AS A
10 RETAIL SALE IN ACCORDANCE WITH SUBSECTION (3)(a) OF THIS SECTION.
11 PERIODIC PAYMENTS MADE SUBSEQUENT TO THE FIRST PAYMENT ARE
12 SOURCED TO THE PRIMARY PROPERTY LOCATION FOR EACH PERIOD
13 COVERED BY THE PAYMENT. THE PRIMARY PROPERTY LOCATION IS AS
14 INDICATED BY AN ADDRESS FOR THE PROPERTY PROVIDED BY THE LESSEE
15 THAT IS AVAILABLE TO THE LESSOR FROM ITS RECORDS MAINTAINED IN
16 THE ORDINARY COURSE OF BUSINESS, WHEN USE OF THIS ADDRESS DOES
17 NOT CONSTITUTE BAD FAITH. THE PROPERTY LOCATION IS NOT ALTERED BY
18 INTERMITTENT USE AT DIFFERENT LOCATIONS, SUCH AS USE OF BUSINESS
19 PROPERTY THAT ACCOMPANIES EMPLOYEES ON BUSINESS TRIPS AND
20 SERVICE CALLS.

21 (B) FOR A LEASE OR RENTAL THAT DOES NOT REQUIRE PERIODIC
22 PAYMENTS, THE PAYMENT IS SOURCED THE SAME AS A RETAIL SALE IN
23 ACCORDANCE WITH SUBSECTION (3)(a) OF THIS SECTION.

24 (II) THE LEASE OR RENTAL OF MOTOR VEHICLES, TRAILERS,
25 SEMI-TRAILERS, OR AIRCRAFT THAT DO NOT QUALIFY AS TRANSPORTATION
26 EQUIPMENT IS SOURCED AS FOLLOWS:

27 (A) FOR A LEASE OR RENTAL THAT REQUIRES RECURRING PERIODIC

1 PAYMENTS, EACH PERIODIC PAYMENT IS SOURCED TO THE PRIMARY
2 PROPERTY LOCATION. THE PRIMARY PROPERTY LOCATION IS AS INDICATED
3 BY AN ADDRESS FOR THE PROPERTY PROVIDED BY THE LESSEE THAT IS
4 AVAILABLE TO THE LESSOR FROM ITS RECORDS MAINTAINED IN THE
5 ORDINARY COURSE OF BUSINESS, WHEN USE OF THIS ADDRESS DOES NOT
6 CONSTITUTE BAD FAITH. THE LOCATION DOES NOT CHANGE BY
7 INTERMITTENT USE AT DIFFERENT LOCATIONS.

8 (B) FOR A LEASE OR RENTAL THAT DOES NOT REQUIRE RECURRING
9 PERIODIC PAYMENTS, THE PAYMENT IS SOURCED THE SAME AS A RETAIL
10 SALE IN ACCORDANCE WITH SUBSECTION (3)(a) OF THIS SECTION.

11 (III) THE LEASE OR RENTAL OF TRANSPORTATION EQUIPMENT IS
12 SOURCED IN THE SAME MANNER AS A RETAIL SALE IN ACCORDANCE WITH
13 SUBSECTION (3)(a) OF THIS SECTION.

14 (c) (I) A RETAILER SHALL SOURCE ITS SALES TO THE BUSINESS
15 LOCATION OF THE RETAILER REGARDLESS OF WHERE THE PURCHASER
16 RECEIVES THE TANGIBLE PERSONAL PROPERTY OR SERVICE IN A CALENDAR
17 YEAR:

18 (A) IF IN THE PREVIOUS CALENDAR YEAR THE RETAILER HAS MADE
19 RETAIL SALES OF TANGIBLE PERSONAL PROPERTY, COMMODITIES, OR
20 SERVICES IN THE STATE TOTALING ONE HUNDRED THOUSAND DOLLARS OR
21 LESS; OR

22 (B) UNTIL THE FIRST DAY OF THE MONTH AFTER THE NINETIETH
23 DAY AFTER THE PERSON HAS MADE RETAIL SALES OF TANGIBLE PERSONAL
24 PROPERTY, COMMODITIES, OR SERVICES IN THE STATE IN THE CURRENT
25 CALENDAR YEAR THAT TOTAL MORE THAN ONE HUNDRED THOUSAND
26 DOLLARS, AFTER WHICH THE SOURCING RULES SET FORTH IN SUBSECTIONS
27 (3)(a) AND (3)(b) OF THIS SECTION APPLY TO ALL SALES MADE BY SUCH

1 RETAILERS ON AND AFTER SUCH DATE.

2 (II) SALES OF TANGIBLE PERSONAL PROPERTY, COMMODITIES, OR
3 SERVICES THAT ARE SOURCED TO THE BUSINESS LOCATION OF THE
4 RETAILER UNDER THIS SUBSECTION (3)(c) AND THAT WOULD OTHERWISE
5 BE SOURCED TO AN OUT-OF-STATE LOCATION UNDER SUBSECTION (3)(a)
6 OF THIS SECTION ARE EXEMPT FROM TAXATION UNDER THE PROVISIONS OF
7 THIS PART 1.

8 (III) (A) THIS SUBSECTION (3)(c) IS REPEALED EFFECTIVE NINETY
9 DAYS AFTER THE DATE THAT THE REVISOR OF STATUTES IS NOTIFIED BY
10 THE DEPARTMENT OF REVENUE THAT A GEOGRAPHIC INFORMATION
11 SYSTEM, PROVIDED BY THE STATE, IS ONLINE AND AVAILABLE FOR A
12 RETAILER TO USE TO DETERMINE THE TAXING JURISDICTION IN WHICH AN
13 ADDRESS RESIDES. THE DEPARTMENT OF REVENUE SHALL NOTIFY THE
14 REVISOR OF STATUTES NO LATER THAN FIFTEEN DAYS AFTER SUCH A
15 SYSTEM IS ONLINE.

16 (B) THE DEPARTMENT OF REVENUE SHALL IMMEDIATELY NOTIFY
17 THE RETAILERS DESCRIBED IN SUBSECTION (3)(c)(I) OF THIS SECTION THAT
18 THE GEOGRAPHIC INFORMATION SYSTEM DESCRIBED IN SUBSECTION
19 (3)(c)(II)(A) OF THIS SECTION IS ONLINE AND THAT NINETY DAYS AFTER
20 THE DATE OF THE NOTICE TO THE REVISOR OF STATUTES DESCRIBED IN
21 SUBSECTION (3)(c)(II)(A) OF THIS SECTION, THE SOURCING RULES SET
22 FORTH IN SUBSECTIONS (3)(a) AND (3)(b) OF THIS SECTION WILL APPLY TO
23 ALL SALES MADE BY SUCH RETAILERS ON AND AFTER SUCH DATE.

24 (d) AS USED IN THIS SUBSECTION (3), UNLESS THE CONTEXT
25 OTHERWISE REQUIRES:

26 (I) "PURCHASER" MAY INCLUDE A DONEE WHO IS DESIGNATED AS
27 SUCH BY THE PURCHASER.

5 (III) "TRANSPORTATION EQUIPMENT" MEANS:

16 (C) AIRCRAFT THAT ARE OPERATED BY AIR CARRIERS AUTHORIZED
17 AND CERTIFICATED BY THE UNITED STATES DEPARTMENT OF
18 TRANSPORTATION OR ANOTHER FEDERAL OR FOREIGN AUTHORITY TO
19 ENGAGE IN THE CARRIAGE OF PERSONS OR PROPERTY IN INTERSTATE OR
20 FOREIGN COMMERCE; AND

21 (D) CONTAINERS DESIGNED FOR USE ON AND COMPONENT PARTS
22 ATTACHED OR SECURED ON THE ITEMS SET FORTH IN SUBSECTIONS
23 (3)(d)(III)(A) TO (3)(d)(III)(C) OF THIS SECTION.

24 **SECTION 4.** In Colorado Revised Statutes, 39-26-105, **amend**
25 (1)(a)(I)(A), (1)(b), (1)(c)(I), (1)(c)(II), and (3); **repeal** (1)(a)(II); and **add**
26 (1.5) as follows:

27 **39-26-105. Vendor liable for tax - repeal.** (1) (a) (I) (A) Except

1 as provided in sub-subparagraph (B) of this subparagraph (I) and in
2 subparagraph (H) of this paragraph (a) SUBSECTIONS (1)(a)(I)(B) AND
3 (1.5) OF THIS SECTION, every retailer shall, irrespective of the provisions
4 of section 39-26-106, be liable and responsible for the payment of an
5 amount equivalent to two and ninety one-hundredths percent of all sales
6 made on or after January 1, 2001, by the retailer of commodities or
7 services as specified in section 39-26-104.

8 (II) ~~A remote seller shall be liable and responsible for the payment
9 of the amounts specified in section 39-26-104 (2)(a).~~

10 (b) (I) ~~Except as provided in subparagraph (H) of this paragraph
11 (b);~~ Every retailer shall, before the twentieth day of each month, make a
12 return to the executive director of the department of revenue for the
13 preceding calendar month. The executive director shall determine what
14 information the returns must contain, how the returns must be made, and
15 the type of forms that must be used.

16 (II) ~~Every remote seller shall make a return to the executive
17 director of the department of revenue as specified in section 39-26-122.7.~~

18 (c) (I) ~~(A) Except as provided in sub-subparagraph (B) of this
19 subparagraph (I);~~ Every retailer shall remit, along with the return required
20 in ~~paragraph (b) of this subsection (1)~~ SUBSECTION (1)(b) OF THIS
21 SECTION, an amount equivalent to the percentage on sales as specified in
22 ~~subparagraph (I) of paragraph (a) of this subsection (1)~~ SUBSECTION
23 (1)(a)(I) OF THIS SECTION to the executive director of the department of
24 revenue, less an amount as set forth in ~~subparagraph (H) of this paragraph~~
25 ~~(e)~~ SUBSECTION (1)(c)(II) OF THIS SECTION to cover the retailer's expense
26 in the collection and remittance of said tax.

27 (B) ~~Every remote seller shall remit, along with the return required~~

1 in paragraph (b) of this subsection (1), the amounts specified in section
2 39-26-104 (2)(a), less an amount as set forth in subparagraph (H) of this
3 paragraph (c) to cover the retailer's expense in the collection and
4 remittance of said tax.

5 (II) Except as provided in section 39-26-105.3 (8)(b)(III) THE
6 AMOUNT RETAINED BY A RETAILER TO COVER THE RETAILER'S EXPENSE IN
7 COLLECTING AND REMITTING TAX PURSUANT TO THIS SECTION IS THREE
8 AND ONE-THIRD PERCENT OF ALL SALES TAX REPORTED.

9 (A) Except as provided in sub-subparagraph (B), the amount
10 retained by a retailer to cover the retailer's expense in collecting and
11 remitting tax pursuant to this section shall be three and one-third percent
12 of all sales tax reported.

13 (B) For a twelve-month period commencing upon the first day of
14 the third month following the effective date of any act of congress
15 authorizing states to require certain retailers to pay, collect, or remit state
16 or local sales tax, the percentage of all sales tax reported as specified in
17 sub-subparagraph (A) of this subparagraph (H) shall be reduced by one
18 hundred five one-thousandths percentage points.

19 (1.5) (a) WITH RESPECT TO SALES OF TANGIBLE PERSONAL
20 PROPERTY, COMMODITIES, OR SERVICES MADE BY MARKETPLACE SELLERS
21 IN OR THROUGH A MARKETPLACE FACILITATOR'S MARKETPLACE, A
22 MARKETPLACE FACILITATOR HAS ALL OF THE LIABILITIES, OBLIGATIONS,
23 AND RIGHTS OF A RETAILER OR VENDOR UNDER SUBSECTION (1) OF THIS
24 SECTION AND THIS ARTICLE 26 WHETHER OR NOT THE MARKETPLACE
25 SELLER, BECAUSE THE MARKETPLACE SELLER IS A MULTICHANNEL SELLER:

26 (I) HAS OR IS REQUIRED TO HAVE A LICENSE UNDER SECTION
27 39-26-103; OR

1 (II) WOULD HAVE BEEN REQUIRED TO COLLECT AND REMIT TAX
2 UNDER THIS ARTICLE 26 HAD THE SALE NOT BEEN MADE IN OR THROUGH
3 THE MARKETPLACE.

4 (b) THE LIABILITIES, OBLIGATIONS, AND RIGHTS SET FORTH IN
5 SUBSECTION (1.5)(a) OF THIS SECTION ARE IN ADDITION TO ANY
6 REQUIREMENTS THE MARKETPLACE FACILITATOR HAS UNDER SUBSECTION
7 (1) OF THIS SECTION IF IT ALSO OFFERS FOR SALE TANGIBLE PERSONAL
8 PROPERTY, COMMODITIES, OR SERVICES THROUGH OTHER MEANS.

9 (c) EXCEPT AS PROVIDED IN SUBSECTION (3)(b) OF THIS SECTION,
10 A MARKETPLACE SELLER, WITH RESPECT TO SALES OF TANGIBLE PERSONAL
11 PROPERTY, COMMODITIES, OR SERVICES MADE IN OR THROUGH A
12 MARKETPLACE FACILITATOR'S MARKETPLACE, DOES NOT HAVE THE
13 LIABILITIES, OBLIGATIONS, OR RIGHTS OF A RETAILER OR VENDOR UNDER
14 SUBSECTION (1) OF THIS SECTION AND THIS ARTICLE 26 IF THE
15 MARKETPLACE SELLER CAN SHOW THAT SUCH SALE WAS FACILITATED BY
16 A MARKETPLACE FACILITATOR:

17 (I) WITH WHOM THE MARKETPLACE SELLER HAS A CONTRACT THAT
18 EXPLICITLY PROVIDES THAT THE MARKETPLACE FACILITATOR WILL
19 COLLECT AND REMIT SALES TAX ON ALL SALES SUBJECT TO TAX UNDER
20 THIS ARTICLE 26; OR

21 (II) FROM WHOM THE MARKETPLACE SELLER REQUESTED AND
22 RECEIVED IN GOOD FAITH A CERTIFICATION THAT THE MARKETPLACE
23 FACILITATOR IS REGISTERED TO COLLECT SALES TAX AND WILL COLLECT
24 SALES TAX ON ALL SALES SUBJECT TO TAX UNDER THIS ARTICLE 26 MADE
25 IN OR THROUGH THE MARKETPLACE FACILITATOR'S MARKETPLACE.

26 (3) (a) EXCEPT AS PROVIDED IN SUBSECTION (3)(b) OF THIS
27 SECTION, the burden of proving that any retailer is exempt from collecting

1 the tax on any goods sold and paying the same to the executive director
2 of the department of revenue, or from making such returns, shall be on
3 the retailer under such reasonable requirements of proof as the executive
4 director may prescribe.

5 (b) (I) IF A MARKETPLACE FACILITATOR DEMONSTRATES TO THE
6 SATISFACTION OF THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF
7 REVENUE THAT THE MARKETPLACE FACILITATOR MADE A REASONABLE
8 EFFORT TO OBTAIN ACCURATE INFORMATION REGARDING THE OBLIGATION
9 TO COLLECT TAX FROM THE MARKETPLACE SELLER AND THAT THE FAILURE
10 TO COLLECT TAX ON ANY TANGIBLE PERSONAL PROPERTY, COMMODITIES,
11 OR SERVICES SOLD WAS DUE TO INCORRECT INFORMATION PROVIDED TO
12 THE MARKETPLACE FACILITATOR BY THE MARKETPLACE SELLER, THEN THE
13 MARKETPLACE FACILITATOR, BUT NOT THE MARKETPLACE SELLER, IS
14 RELIEVED OF LIABILITY UNDER THIS SECTION FOR THE AMOUNT OF THE TAX
15 THE MARKETPLACE FACILITATOR FAILED TO COLLECT, PLUS APPLICABLE
16 PENALTIES AND INTEREST.

17 (II) IF A MARKETPLACE FACILITATOR IS RELIEVED OF LIABILITY
18 UNDER SUBSECTION (3)(b)(I) OF THIS SECTION, THE MARKETPLACE SELLER
19 IS LIABLE UNDER THIS SECTION FOR THE AMOUNT OF TAX THE
20 MARKETPLACE FACILITATOR FAILED TO COLLECT, PLUS APPLICABLE
21 PENALTIES AND INTEREST.

22 (III) THIS SUBSECTION (3)(b) DOES NOT APPLY TO ANY SALE BY A
23 MARKETPLACE FACILITATOR THAT IS NOT FACILITATED ON BEHALF OF A
24 MARKETPLACE SELLER OR THAT IS FACILITATED ON BEHALF OF A
25 MARKETPLACE SELLER WHO IS AN AFFILIATE OF THE MARKETPLACE
26 FACILITATOR.

27 **SECTION 5.** In Colorado Revised Statutes, **repeal** 39-26-122.7.

1 **SECTION 6.** In Colorado Revised Statutes, 39-26-204, **amend**
2 (2) as follows:

3 **39-26-204. Periodic return - collection - repeal.** (2) (a) Every
4 retailer, EXCEPT THOSE RETAILERS DESCRIBED IN SUBSECTION (2)(b) OF
5 THIS SECTION, doing business in this state and making sales of tangible
6 personal property for storage, use, or consumption in the state, and not
7 exempted as provided in part 7 of this ~~article~~ ARTICLE 26, at the time of
8 making such sales or taking the orders therefor, or, if the storage, use, or
9 consumption of such tangible personal property is not then taxable under
10 this part 2, then at the time such storage, use, or consumption becomes
11 taxable under this part 2, AND SOURCED AS PROVIDED IN SECTION
12 39-26-104 (3), shall collect the tax imposed by section 39-26-202, from
13 the purchaser and give to the purchaser a receipt therefor, which receipt
14 shall identify the property, the date sold or the date ordered, and the tax
15 collected and paid. The tax required to be collected by such retailer from
16 such purchaser shall be displayed separately from the advertised price
17 listed on the forms or advertising matter on all sales checks, orders, sales
18 slips, or other proof of sales.

19 (b) (I) SUBSECTION (2)(a) OF THIS SECTION DOES NOT APPLY TO A
20 RETAILER IN A CALENDAR YEAR:

21 (A) IF IN THE PREVIOUS CALENDAR YEAR THE RETAILER HAS MADE
22 RETAIL SALES OF TANGIBLE PERSONAL PROPERTY, COMMODITIES, OR
23 SERVICES IN THE STATE TOTALING ONE HUNDRED THOUSAND DOLLARS OR
24 LESS; OR

25 (B) UNTIL THE FIRST DAY OF THE MONTH AFTER THE NINETIETH
26 DAY AFTER A RETAILER HAS MADE RETAIL SALES OF TANGIBLE PERSONAL
27 PROPERTY, COMMODITIES, OR SERVICES IN THE STATE IN THE CURRENT

1 CALENDAR YEAR THAT TOTAL MORE THAN ONE HUNDRED THOUSAND
2 DOLLARS.

3 (II) SALES OF TANGIBLE PERSONAL PROPERTY, COMMODITIES, OR
4 SERVICES THAT ARE SOURCED TO THE BUSINESS LOCATION OF THE
5 RETAILER UNDER THIS SUBSECTION (2)(b) AND THAT WOULD OTHERWISE
6 BE SOURCED TO AN OUT-OF-STATE LOCATION UNDER SUBSECTION (2)(a)
7 OF THIS SECTION ARE EXEMPT FROM TAXATION UNDER THE PROVISIONS OF
8 THIS PART 2.

9 (III) THIS SUBSECTION (2)(b) IS REPEALED EFFECTIVE NINETY DAYS
10 AFTER THE DATE THAT THE REVISOR OF STATUTES IS NOTIFIED BY THE
11 DEPARTMENT OF REVENUE THAT A GEOGRAPHIC INFORMATION SYSTEM,
12 PROVIDED BY THE STATE, IS ONLINE AND AVAILABLE FOR A RETAILER TO
13 USE TO DETERMINE THE TAXING JURISDICTION IN WHICH AN ADDRESS
14 RESIDES. THE DEPARTMENT SHALL NOTIFY THE REVISOR OF STATUTES NO
15 LATER THAN FIFTEEN DAYS AFTER SUCH A SYSTEM IS ONLINE.

16 **SECTION 7.** In Colorado Revised Statutes, 24-46-303, **amend**
17 (12) as follows:

18 **24-46-303. Definitions.** As used in this part 3, unless the context
19 otherwise requires:

20 (12) "State sales tax increment revenue" means the portion of the
21 revenue derived from state sales taxes, including any revenue attributable
22 to the baseline growth rate, ~~and not including any sales taxes for remote~~
~~sales as specified in section 39-26-104 (2), C.R.S.~~, collected within a
24 designated regional tourism zone in excess of the amount of base year
25 revenue.

26 **SECTION 8.** In Colorado Revised Statutes, 29-2-105, **amend**
27 (1)(b) as follows:

1 **29-2-105. Contents of sales tax ordinances and proposals -**
2 **repeal.** (1) The sales tax ordinance or proposal of any incorporated town,
3 city, or county adopted pursuant to this article 2 shall be imposed on the
4 sale of tangible personal property at retail or the furnishing of services,
5 as provided in subsection (1)(d) of this section. Any countywide or
6 incorporated town or city sales tax ordinance or proposal shall include the
7 following provisions:

8 (b) A provision that, for the purpose of the sales tax ordinance or
9 proposal enacted in accordance with this ~~article~~ ARTICLE 2, all retail sales
10 are ~~consummated at the place of business of the retailer unless the~~
11 tangible personal property sold is delivered by the retailer or his agent to
12 a ~~destination outside the limits of the local taxing entity or to a common~~
13 carrier for delivery to a ~~destination outside the limits of the incorporated~~
14 town, city, or county. The gross receipts from such sales shall include
15 delivery charges when such charges are subject to the state sales and use
16 tax imposed by article 26 of title 39, C.R.S., regardless of the place to
17 which delivery is made. If a retailer has no permanent place of business
18 in such incorporated town, city, or county, or has more than one place of
19 business, the place at which the retail sales are consummated for the
20 purpose of a sales tax imposed by ordinance pursuant to this article shall
21 be determined by the provisions of article 26 of title 39, C.R.S., and by
22 rules and regulations promulgated by the department of revenue SOURCED
23 AS SPECIFIED IN SECTION 39-26-104 (3).

24 **SECTION 9.** In Colorado Revised Statutes, 30-20-604.5, **amend**
25 (1) as follows:

26 **30-20-604.5. District sales tax.** (1) The board of any county or
27 of any city that has been authorized to become a city and county pursuant

1 to an amendment to the state constitution that has been approved by the
2 registered electors of the state of Colorado and that subsequently becomes
3 a city and county for the purpose of funding all or a portion of the cost of
4 any improvements constructed or transportation services provided
5 pursuant to section 30-20-603 (1)(a), (1)(a.5), and (1)(c), may levy a sales
6 tax throughout the district upon every transaction or other incident with
7 respect to which a sales tax is authorized pursuant to section 29-2-105;
8 ~~C.R.S.~~; except that such tax may be levied only upon those transactions
9 specified in section 39-26-104 (1)(a), (1)(b), (1)(e), and (1)(f). ~~C.R.S.~~ and
10 ~~may not include any sales taxes for remote sales as specified in section~~
11 ~~39-26-104 (2), C.R.S.~~ The board may, in its discretion, levy or continue
12 to levy a sales tax on the sales of low-emitting motor vehicles, power
13 sources, or parts used for converting such power sources as specified in
14 section 39-26-719 (1). ~~C.R.S.~~

15 **SECTION 10.** In Colorado Revised Statutes, 31-25-107, **amend**
16 (9)(a)(I) as follows:

17 **31-25-107. Approval of urban renewal plans by local**
18 **governing body - definitions.** (9) (a) Notwithstanding any law to the
19 contrary, any urban renewal plan, as originally approved or as later
20 modified pursuant to this part 1, may contain a provision that the property
21 taxes of specifically designated public bodies, if any, levied after the
22 effective date of the approval of such urban renewal plan upon taxable
23 property in an urban renewal area each year or that municipal sales taxes
24 collected within said area, or both such taxes, by or for the benefit of the
25 designated public body must be divided for a period not to exceed
26 twenty-five years after the effective date of adoption of such a provision,
27 as follows:

1 paragraph (a) SUBSECTION (3)(a)(IV) OF THIS SECTION after the effective
2 date of approval by said governing body of such a provision, as follows:

3 **SECTION 12.** In Session Laws of Colorado 2013, section 2 of
4 chapter 314, **amend** 39-26-102 (9) as follows:

5 Section 2. In Colorado Revised Statutes, 39-26-102, **amend** (5.7),
6 (8), and (9); and **add** (5.6), (7.6), and (7.7) as follows:

7 **39-26-102. Definitions.** As used in this article, unless the context
8 otherwise requires:

9 (9) "Retail sale" includes all sales made within the state except
10 wholesale sales. ~~FOR ITEMS DELIVERED BY THE RETAILER, A RETAIL SALE~~
11 ~~IS MADE AT THE LOCATION WHERE THE ITEM SOLD IS RECEIVED BY THE~~
12 ~~PURCHASER, BASED ON THE LOCATION INDICATED BY INSTRUCTIONS FOR~~
13 ~~DELIVERY THAT THE PURCHASER FURNISHES TO THE RETAILER. WHEN NO~~
14 ~~DELIVERY LOCATION IS SPECIFIED, THE REMOTE SALE IS SOURCED TO THE~~
15 ~~CUSTOMER'S ADDRESS THAT IS EITHER KNOWN TO THE RETAILER OR, IF NOT~~
16 ~~KNOWN, OBTAINED BY THE RETAILER DURING THE CONSUMMATION OF THE~~
17 ~~TRANSACTION, INCLUDING THE ADDRESS OF THE CUSTOMER'S PAYMENT~~
18 ~~INSTRUMENT IF NO OTHER ADDRESS IS AVAILABLE. IF AN ADDRESS IS~~
19 ~~UNKNOWN AND A BILLING ADDRESS CANNOT BE OBTAINED, THE REMOTE~~
20 ~~SALE IS SOURCED TO THE ADDRESS OF THE RETAILER FROM WHICH THE~~
21 ~~REMOTE SALE WAS MADE.~~

22 **SECTION 13.** In Session Laws of Colorado 2013, **repeal** section
23 10 of chapter 314.

24 **SECTION 14.** In Session Laws of Colorado 2013, section 16 of
25 chapter 314, **repeal** (3).

26 **SECTION 15.** In Session Laws of Colorado 2014, **repeal**
27 sections 1 and 2 of chapter 300.

1 **SECTION 16. Effective date.** This act takes effect June 1, 2019;
2 except that section 39-26-102 (5.9), (6), (6.1), (6.2), (6.3) and (8),
3 Colorado Revised Statutes, as enacted in section 1 of this act, and section
4 4 of this act take effect October 1, 2019.

5 **SECTION 17. Safety clause.** The general assembly hereby finds,
6 determines, and declares that this act is necessary for the immediate
7 preservation of the public peace, health, and safety.