

NOTE: This bill has been prepared for the signatures of the appropriate legislative officers and the Governor. To determine whether the Governor has signed the bill or taken other action on it, please consult the legislative status sheet, the legislative history, or the Session Laws.



HOUSE BILL 23-1062

BY REPRESENTATIVE(S) Mauro, Dickson, English, Epps, Froelich, Lindstedt, Mabrey, Martinez, Ricks;
also SENATOR(S) Hinrichsen, Cutter, Jaquez Lewis, Priola, Will, Winter F., Zenzinger.

CONCERNING THE AUTHORITY OF A METROPOLITAN DISTRICT TO LEVY A SALES TAX WITH VOTER APPROVAL FOR THE PURPOSE OF PROVIDING PARKS OR RECREATIONAL FACILITIES OR PROGRAMS.

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

SECTION 1. In Colorado Revised Statutes, 32-1-1106, **amend** (1) introductory portion, (1)(b)(III), and (1)(b)(IV); and **add** (1)(b)(V) as follows:

32-1-1106. Special financial provisions - metropolitan districts that provide fire protection, parks or recreational facilities or programs, street improvement, safety protection, or transportation services. (1) In addition to the powers specified in section 32-1-1101, the board of a metropolitan district organized with fire protection, PARKS OR RECREATIONAL FACILITIES OR PROGRAMS, street improvement, safety protection, or transportation powers as described in section 32-1-1004

Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.

(2)(a), (2)(c), (2)(d), (2)(f), (2)(h), and (5) has the power, for and on behalf of the district, to levy a uniform sales tax, at a rate determined by the board, upon every transaction or other incident with respect to which a sales tax is levied by the state that occurs within any area of the district that is not also within the boundaries of an incorporated municipality subject to the following limitations:

(b) The net revenues of any sales or use tax levied may be used only to fund one or more of the following:

(III) Transportation, as described in, and limited by the provisions of, section 32-1-1004 (2)(h) and (5); ~~or~~

(IV) Fire protection, as described in section 32-1-1004 (2)(a) in areas of the district in which the tax is to be levied; OR

(V) PARKS OR RECREATIONAL FACILITIES OR PROGRAMS, AS DESCRIBED IN SECTION 32-1-1004 (2)(c), LOCATED WITHIN THE DISTRICT IN WHICH THE TAX IS TO BE LEVIED.

SECTION 2. Act subject to petition - effective date. This act takes effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly; except that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within such period, then the act, item, section, or part will not take effect unless approved by the people at the general election to be held in

November 2024 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

Julie McCluskie
SPEAKER OF THE HOUSE
OF REPRESENTATIVES

Steve Fenberg
PRESIDENT OF
THE SENATE

Robin Jones
CHIEF CLERK OF THE HOUSE
OF REPRESENTATIVES

Cindi L. Markwell
SECRETARY OF
THE SENATE

APPROVED _____
(Date and Time)

Jared S. Polis
GOVERNOR OF THE STATE OF COLORADO