

**Second Regular Session  
Seventy-fourth General Assembly  
STATE OF COLORADO**

**REVISED**

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

LLS NO. 24-0084.01 Alison Killen x4350

**SENATE BILL 24-194**

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**A BILL FOR AN ACT**

101      **CONCERNING SPECIAL DISTRICTS THAT PROVIDE EMERGENCY**  
102                    **SERVICES, AND, IN CONNECTION THEREWITH, AUTHORIZING A**  
103                    **DISTRICT TO IMPOSE AN IMPACT FEE ON CERTAIN NEW**  
104                    **CONSTRUCTION AND TO LEVY A SALES TAX TO GENERATE**  
105                    **ADDITIONAL REVENUE FOR DISTRICT SERVICES.**

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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>.)*

Currently, a fire protection district (district) may receive and spend an impact fee or other similar development charge in connection with a

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  
2nd Reading Unamended  
April 25, 2024

SENATE  
3rd Reading Unamended  
April 18, 2024

SENATE  
Amended 2nd Reading  
April 17, 2024

local government's imposition of such fee or charge to fund expenditures by a fire and emergency services provider. **Section 1** of the bill repeals these statutory provisions for funding fire and emergency services and **section 2** prohibits a district from on its own authority imposing a fee, rate, toll, or charge for responding to, combating, and extinguishing a fire occurring within the district's jurisdictional boundaries, but continues to allow a district to charge or seek reimbursement for such services as authorized by separate state or federal law.

In place of the repealed funding mechanisms, **section 3** authorizes a district to impose its own impact fee on the construction of new buildings, structures, facilities, or improvements on real property within the district's jurisdictional boundaries so long as the fee is:

- Reasonably related to the overall cost of the district's services; and
- Imposed in accordance with a fee schedule that is legislatively adopted by the district's board and that applies to all similarly situated property.

**Section 4** gives districts the additional financial power to levy a sales tax within the district's jurisdiction, at a rate determined by the district's board, upon every transaction or other incident with respect to which a sales tax is levied by the state. The tax must be approved by a majority of the eligible electors within the district voting at a regular special district election or at a special election that complies with section 20 of article X of the state constitution and related statutory requirements. Such a sales tax must be collected, administered, and enforced by the executive director of the department of revenue in the same manner as the state sales tax.

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

2           **SECTION 1.** In Colorado Revised Statutes, 29-20-104.5, **amend**  
3 (1) introductory portion, (3), (4)(a), and (4)(c); and **repeal** (2)(b), (2)(c),  
4 and (2)(d) as follows:

5           **29-20-104.5. Impact fees - definition.** (1) Pursuant to the  
6 authority granted in section 29-20-104 (1)(g) and as a condition of  
7 issuance of a development permit, a local government may impose an  
8 impact fee or other similar development charge to fund expenditures by  
9 such local government ~~or a fire and emergency services provider that~~  
10 ~~provides fire protection, rescue, and emergency services in the new~~

1 development on capital facilities needed to serve new development. No  
2 impact fee or other similar development charge shall be imposed except  
3 pursuant to a schedule that is:

4 (2) (b) ~~A local government shall confer with any fire and~~  
5 ~~emergency services provider that provides fire protection, rescue, and~~  
6 ~~emergency medical services in a new development, together with the~~  
7 ~~owner or developer of the development, to assess and determine whether~~  
8 ~~there should be an impact fee or other similar development charge~~  
9 ~~imposed to defray the impacts to the fire and emergency services~~  
10 ~~provider.~~

11 (c) ~~If a local government, in its sole discretion, elects to impose~~  
12 ~~an impact fee or other similar development charge to fund the~~  
13 ~~expenditures by a fire and emergency services provider for a capital~~  
14 ~~facility, then the local government and fire and emergency services~~  
15 ~~provider shall enter into an intergovernmental agreement defining the~~  
16 ~~impact fee or other similar development charge and the details of~~  
17 ~~collection and remittance.~~

18 (d) ~~A local government that imposes an impact fee or other similar~~  
19 ~~development charge to fund the expenditures by a fire and emergency~~  
20 ~~services provider for a capital facility shall pay the impact fees or other~~  
21 ~~similar development charges collected to the fire protection and~~  
22 ~~emergency service provider.~~

23 (3) Any schedule of impact fees or other similar development  
24 charges adopted by a local government pursuant to this section shall MUST  
25 include provisions to ensure that no individual landowner is required to  
26 provide any site specific dedication or improvement to meet the same  
27 need for capital facilities for which the impact fee or other similar

1 development charge is imposed. ~~A local government shall not impose an~~  
2 ~~impact fee or other similar development charge on an individual~~  
3 ~~landowner to fund expenditures for a capital facility used to provide fire,~~  
4 ~~rescue, and emergency services if the landowner is already required to~~  
5 ~~pay an impact fee or other similar development charge for another capital~~  
6 ~~facility used to provide a similar fire, rescue, and emergency service or if~~  
7 ~~the landowner has voluntarily contributed money for such a capital~~  
8 ~~facility.~~

9 (4) As used in this section, the term "capital facility" means any  
10 improvement or facility that:

11 (a) Is directly related to any service that a local government ~~or a~~  
12 ~~fire and emergency services provider~~ is authorized to provide;

13 (c) Is required by the charter or general policy of a local  
14 government ~~or fire and emergency services provider~~ pursuant to a  
15 resolution or ordinance.

16 **SECTION 2.** In Colorado Revised Statutes, 32-1-1001, **amend**  
17 (1)(j)(I) as follows:

18 **32-1-1001. Common powers - definitions.** (1) For and on behalf  
19 of the special district the board has the following powers:

20 (j) (I) To fix and from time to time to increase or decrease fees,  
21 rates, tolls, penalties, or charges for services, programs, or facilities  
22 furnished by the special district; ~~except that A fire protection districts may~~  
23 ~~only fix fees and charges as provided in section 32-1-1002 (1)(c)~~  
24 DISTRICT SHALL NOT ON ITS OWN AUTHORITY IMPOSE A FEE, RATE, TOLL,  
25 OR CHARGE FOR RESPONDING TO, COMBATING, OR EXTINGUISHING A FIRE  
26 OCCURRING ON TAXABLE REAL OR PERSONAL PROPERTY, BUILDINGS, OR  
27 FACILITIES LOCATED WITHIN THE FIRE PROTECTION DISTRICT'S

1 JURISDICTIONAL BOUNDARIES. THIS LIMITATION DOES NOT PREVENT A FIRE  
2 PROTECTION DISTRICT FROM CHARGING OR SEEKING REIMBURSEMENT FOR  
3 RESPONDING TO, COMBATING, OR EXTINGUISHING SUCH A FIRE IF THE  
4 CHARGE OR CLAIM FOR REIMBURSEMENT IS AUTHORIZED BY A FEDERAL  
5 LAW OR REGULATION OR A STATE LAW OR RULE. The board may pledge  
6 such revenue for the payment of any indebtedness of the special district.  
7 Until paid, all ~~such~~ fees, rates, tolls, penalties, or charges ~~shall~~ constitute  
8 a perpetual lien on and against the property served, and any such lien may  
9 be foreclosed in the same manner as provided by the laws of this state for  
10 the foreclosure of mechanics' liens.

11 **SECTION 3.** In Colorado Revised Statutes, 32-1-1002, **amend**  
12 (1)(d.5) and (1)(e) introductory portion as follows:

13 **32-1-1002. Fire protection districts - additional powers and**  
14 **duties.** (1) In addition to the powers specified in section 32-1-1001, the  
15 board of any fire protection district has the following powers for and on  
16 behalf of the district:

17 (d.5) (I) ~~To receive and spend an impact fee or other similar~~  
18 ~~development charge imposed pursuant to the provisions described in~~  
19 ~~section 29-20-104.5, C.R.S.;~~ IMPOSE AN IMPACT FEE ON THE  
20 CONSTRUCTION OF NEW BUILDINGS, STRUCTURES, FACILITIES, OR  
21 IMPROVEMENTS, INCLUDING OIL OR GAS WELLS AND RELATED EQUIPMENT,  
22 ON PREVIOUSLY IMPROVED OR ON UNIMPROVED REAL PROPERTY WITHIN  
23 \_\_\_\_\_ THE DISTRICT'S JURISDICTIONAL BOUNDARIES PURSUANT TO A  
24 SCHEDULE THAT IS:

25 (A) LEGISLATIVELY ADOPTED;

26 (B) GENERALLY APPLICABLE TO A BROAD CLASS OF PROPERTY;

27 AND

1           (C) INTENDED TO DEFRAY THE PROJECTED IMPACTS ON CAPITAL  
2           FACILITIES CAUSED BY THE PROPOSED CONSTRUCTION.

3           (II) A DISTRICT SHALL QUANTIFY THE REASONABLE IMPACTS OF  
4           PROPOSED CONSTRUCTION ON EXISTING CAPITAL FACILITIES AND  
5           ESTABLISH THE IMPACT FEE AT A LEVEL NO GREATER THAN NECESSARY TO  
6           DEFRAY SUCH IMPACTS DIRECTLY RELATED TO THE PROPOSED  
7           CONSTRUCTION. AN IMPACT FEE SHALL NOT BE IMPOSED TO REMEDY ANY  
8           DEFICIENCY IN CAPITAL FACILITIES THAT EXISTS WITHOUT REGARD TO THE  
9           PROPOSED CONSTRUCTION.

10          (III) ANY SCHEDULE OF IMPACT FEES ADOPTED BY A DISTRICT  
11          PURSUANT TO THIS SUBSECTION (1)(d.5) MUST INCLUDE PROVISIONS TO  
12          ENSURE THAT NO INDIVIDUAL LANDOWNER IS REQUIRED TO PROVIDE ANY  
13          SITE SPECIFIC DEDICATION OR IMPROVEMENT TO MEET THE SAME NEED FOR  
14          CAPITAL FACILITIES FOR WHICH THE IMPACT FEE IS IMPOSED.

15          (IV) NO LATER THAN SIXTY CALENDAR DAYS BEFORE ADOPTING  
16          AN IMPACT FEE SCHEDULE PURSUANT TO THIS SUBSECTION (1)(d.5), A  
17          DISTRICT SHALL NOTIFY THE CLERK OF EVERY MUNICIPALITY OR COUNTY  
18          THAT INCLUDES TERRITORY THAT IS WHOLLY OR PARTLY LOCATED WITHIN  
19          THE DISTRICT'S JURISDICTIONAL BOUNDARIES AND THAT MAY BE IMPACTED  
20          BY THE PROPOSED IMPACT FEE SCHEDULE OF THE DISTRICT'S INTENT TO  
21          ADOPT THE SCHEDULE AND PROVIDE A REASONABLE OPPORTUNITY FOR  
22          THE MUNICIPALITY OR COUNTY TO SUBMIT WRITTEN COMMENTS  
23          REGARDING THE SCHEDULE OF IMPACT FEES TO THE BOARD OF THE  
24          DISTRICT.

25          (V) AN IMPACT FEE IMPOSED PURSUANT TO THIS SUBSECTION  
26          (1)(d.5) MUST BE COLLECTED AND ACCOUNTED FOR IN THE SAME MANNER  
27          AS A LAND DEVELOPMENT CHARGE IS REQUIRED TO BE COLLECTED AND

1 ACCOUNTED FOR PURSUANT TO PART 8 OF ARTICLE 1 OF TITLE 29.

2 (VI) AN IMPACT FEE SHALL NOT BE IMPOSED ON ANY  
3 CONSTRUCTION OF NEW BUILDINGS, STRUCTURES, FACILITIES, OR  
4 IMPROVEMENTS, INCLUDING OIL OR GAS WELLS AND RELATED EQUIPMENT,  
5 ON PREVIOUSLY IMPROVED OR ON UNIMPROVED REAL PROPERTY WITHIN  
6 THE DISTRICT'S JURISDICTIONAL BOUNDARIES, FOR WHICH AN INDIVIDUAL  
7 OR ENTITY HAS SUBMITTED A COMPLETED APPLICATION FOR A  
8 DEVELOPMENT PERMIT TO AN APPROVING LOCAL GOVERNMENT PRIOR TO  
9 THE ADOPTION OF A SCHEDULE OF IMPACT FEES BY THE DISTRICT  
10 PURSUANT TO THIS SUBSECTION (1)(d.5). A DISTRICT SHALL NOT COLLECT  
11 AN IMPACT FEE BEFORE THE ISSUANCE OF A BUILDING PERMIT BY THE  
12 APPROVING LOCAL GOVERNMENT. THE APPROVING LOCAL GOVERNMENT  
13 SHALL NOTIFY THE DISTRICT OF THE ISSUANCE OF A BUILDING PERMIT FOR  
14 THE CONSTRUCTION OF NEW BUILDINGS, STRUCTURES, FACILITIES, OR  
15 IMPROVEMENTS, INCLUDING OIL OR GAS WELLS AND RELATED EQUIPMENT,  
16 ON PREVIOUSLY IMPROVED OR ON UNIMPROVED REAL PROPERTY WITHIN  
17 THE DISTRICT'S JURISDICTIONAL BOUNDARIES AT THE TIME OF ISSUANCE.

18 (VII) ANY PERSON OR ENTITY THAT OWNS OR HAS AN INTEREST IN  
19 LAND THAT IS OR BECOMES SUBJECT TO A SCHEDULE OF IMPACT FEES  
20 IMPOSED BY A DISTRICT PURSUANT TO THIS SUBSECTION (1)(d.5) SHALL,  
21 BY RECEIVING A BUILDING PERMIT FROM THE APPROVING LOCAL  
22 GOVERNMENT, HAVE STANDING TO FILE AN ACTION FOR DECLARATORY  
23 JUDGMENT TO DETERMINE WHETHER THE IMPACT FEE SCHEDULE COMPLIES  
24 WITH THE PROVISIONS OF THIS SUBSECTION (1)(d.5). A PERSON OR ENTITY  
25 WITH STANDING WHO BELIEVES THAT A DISTRICT HAS IMPROPERLY  
26 APPLIED AN IMPACT FEE SCHEDULE PURSUANT TO THIS SUBSECTION  
27 (1)(d.5) TO THE CONSTRUCTION OF ANY NEW BUILDINGS, STRUCTURES,

1 FACILITIES, OR IMPROVEMENTS, INCLUDING OIL OR GAS WELL AND  
2 RELATED EQUIPMENT, ON PREVIOUSLY IMPROVED OR ON UNIMPROVED  
3 REAL PROPERTY WITHIN THE DISTRICT'S JURISDICTIONAL BOUNDARIES MAY  
4 PAY THE FEE IMPOSED AND PROCEED WITH CONSTRUCTION WITHOUT  
5 PREJUDICE TO THE PERSON OR ENTITY'S RIGHT TO CHALLENGE THE IMPACT  
6 FEE IMPOSED UNDER RULE 106 OF THE COLORADO RULES OF CIVIL  
7 PROCEDURE. IF THE COURT DETERMINES THAT THE DISTRICT HAS EITHER  
8 IMPOSED AN IMPACT FEE ON CONSTRUCTION THAT IS NOT SUBJECT TO THE  
9 ADOPTED SCHEDULE OF IMPACT FEES OR IMPROPERLY CALCULATED THE  
10 IMPACT FEE AMOUNT, IT MAY ENTER JUDGMENT IN FAVOR OF THE PERSON  
11 OR ENTITY FOR THE AMOUNT OF ANY IMPACT FEE WRONGFULLY  
12 COLLECTED WITH INTEREST THEREON FROM THE DATE OF COLLECTION.

13 (VIII) AS USED IN THIS SUBSECTION (1)(d.5):

14 (A) "CAPITAL FACILITY" MEANS ANY IMPROVEMENT OR FACILITY  
15 THAT IS DIRECTLY RELATED TO ANY SERVICE THAT A DISTRICT IS  
16 AUTHORIZED TO PROVIDE, HAS AN ESTIMATED USEFUL LIFE OF FIVE YEARS  
17 OR LONGER, AND IS REQUIRED BY THE BYLAWS, RULES, OR REGULATIONS  
18 OF A DISTRICT, AS ADOPTED BY THE BOARD OF THE DISTRICT.

19 (B) "LOCAL GOVERNMENT" HAS THE SAME MEANING AS SET FORTH  
20 IN SECTION 29-20-103 (1.5).

21 (IX) NOTWITHSTANDING THE PROVISIONS OF THIS SECTION, A FIRE  
22 PROTECTION DISTRICT MAY WAIVE AN IMPACT FEE OR OTHER SIMILAR  
23 DEVELOPMENT CHARGE ON THE DEVELOPMENT OF LOW- OR  
24 MODERATE-INCOME HOUSING OR AFFORDABLE EMPLOYEE HOUSING AS  
25 DEFINED BY THE FIRE PROTECTION DISTRICT.

26 (e) IN ADDITION TO ALL OTHER FEES AND CHARGES ALLOWED BY  
27 THIS ARTICLE 1, to fix and from time to time increase or decrease fees and



1 charges as follows, and the board may pledge such revenue for the  
2 payment of any indebtedness of the district:

3 SECTION 4. In Colorado Revised Statutes, 32-1-1007, amend  
4 (1)(b); and add (1)(c) as follows:

5 32-1-1007. Ambulance districts - additional powers - special  
6 provisions. (1) In addition to the powers specified in section 32-1-1001,  
7 the board of any ambulance district, unless provided in section 32-1-1002  
8 (1)(c) or 32-1-1003 (1)(b), has the following powers for and on behalf of  
9 such district:

10 (b) To provide emergency medical services by employees of the  
11 district, to provide a voluntary ambulance service, and to make contracts  
12 with individuals, partnerships, associations, or corporations or with other  
13 political subdivisions of the state or any combination thereof. For the  
14 purpose of this paragraph (b) SUBSECTION (1)(b), "voluntary ambulance  
15 service" means an ambulance service which is operating not for pecuniary  
16 profit or financial gain and no part of the assets or income of which is  
17 distributable to, or enures to the benefit of, its members, directors, or  
18 officers.

19 (c) (I) TO IMPOSE AN IMPACT FEE ON THE CONSTRUCTION OF NEW  
20 BUILDINGS, STRUCTURES, FACILITIES, OR IMPROVEMENTS, INCLUDING OIL  
21 OR GAS WELLS AND RELATED EQUIPMENT, ON PREVIOUSLY IMPROVED OR  
22 ON UNIMPROVED REAL PROPERTY WITHIN THE DISTRICT'S JURISDICTIONAL  
23 BOUNDARIES PURSUANT TO A SCHEDULE THAT IS:

24 (A) LEGISLATIVELY ADOPTED;

25 (B) GENERALLY APPLICABLE TO A BROAD CLASS OF PROPERTY;

26 AND

27 (C) INTENDED TO DEFRAY THE PROJECTED IMPACTS ON CAPITAL

1 FACILITIES CAUSED BY THE PROPOSED CONSTRUCTION.

2 (II) A DISTRICT SHALL QUANTIFY THE REASONABLE IMPACTS OF  
3 PROPOSED CONSTRUCTION ON EXISTING CAPITAL FACILITIES AND  
4 ESTABLISH THE IMPACT FEE AT A LEVEL NO GREATER THAN NECESSARY TO  
5 DEFRAY SUCH IMPACTS DIRECTLY RELATED TO THE PROPOSED  
6 CONSTRUCTION. AN IMPACT FEE SHALL NOT BE IMPOSED TO REMEDY ANY  
7 DEFICIENCY IN CAPITAL FACILITIES THAT EXISTS WITHOUT REGARD TO THE  
8 PROPOSED CONSTRUCTION.

9 (III) ANY SCHEDULE OF IMPACT FEES ADOPTED BY A DISTRICT  
10 PURSUANT TO THIS SUBSECTION (1)(c) MUST INCLUDE PROVISIONS TO  
11 ENSURE THAT NO INDIVIDUAL LANDOWNER IS REQUIRED TO PROVIDE ANY  
12 SITE SPECIFIC DEDICATION OR IMPROVEMENT TO MEET THE SAME NEED FOR  
13 CAPITAL FACILITIES FOR WHICH THE IMPACT FEE IS IMPOSED.

14 (IV) NO LATER THAN SIXTY CALENDAR DAYS BEFORE ADOPTING  
15 AN IMPACT FEE SCHEDULE PURSUANT TO THIS SUBSECTION (1)(c), A  
16 DISTRICT SHALL NOTIFY THE CLERK OF EVERY MUNICIPALITY OR COUNTY  
17 THAT INCLUDES TERRITORY THAT IS WHOLLY OR PARTLY LOCATED WITHIN  
18 THE DISTRICT'S JURISDICTIONAL BOUNDARIES AND THAT MAY BE IMPACTED  
19 BY THE PROPOSED IMPACT FEE SCHEDULE OF THE DISTRICT'S INTENT TO  
20 ADOPT THE SCHEDULE AND PROVIDE A REASONABLE OPPORTUNITY FOR  
21 THE MUNICIPALITY OR COUNTY TO SUBMIT WRITTEN COMMENTS  
22 REGARDING THE SCHEDULE OF IMPACT FEES TO THE BOARD OF THE  
23 DISTRICT.

24 (V) AN IMPACT FEE IMPOSED PURSUANT TO THIS SUBSECTION  
25 (1)(c) MUST BE COLLECTED AND ACCOUNTED FOR IN THE SAME MANNER  
26 AS A LAND DEVELOPMENT CHARGE IS REQUIRED TO BE COLLECTED AND  
27 ACCOUNTED FOR PURSUANT TO PART 8 OF ARTICLE 1 OF TITLE 29.

1           (VI) AN IMPACT FEE SHALL NOT BE IMPOSED ON ANY  
2           CONSTRUCTION OF NEW BUILDINGS, STRUCTURES, FACILITIES, OR  
3           IMPROVEMENTS, INCLUDING OIL OR GAS WELLS AND RELATED EQUIPMENT,  
4           ON PREVIOUSLY IMPROVED OR ON UNIMPROVED REAL PROPERTY WITHIN  
5           THE DISTRICT'S JURISDICTIONAL BOUNDARIES, FOR WHICH AN INDIVIDUAL  
6           OR ENTITY HAS SUBMITTED A COMPLETED APPLICATION FOR A  
7           DEVELOPMENT PERMIT TO AN APPROVING LOCAL GOVERNMENT PRIOR TO  
8           THE ADOPTION OF A SCHEDULE OF IMPACT FEES BY THE DISTRICT  
9           PURSUANT TO THIS SUBSECTION (1)(c). A DISTRICT SHALL NOT COLLECT  
10           AN IMPACT FEE BEFORE THE ISSUANCE OF A BUILDING PERMIT BY THE  
11           APPROVING LOCAL GOVERNMENT. THE APPROVING LOCAL GOVERNMENT  
12           SHALL NOTIFY THE DISTRICT OF THE ISSUANCE OF A BUILDING PERMIT FOR  
13           THE CONSTRUCTION OF NEW BUILDINGS, STRUCTURES, FACILITIES, OR  
14           IMPROVEMENTS, INCLUDING OIL OR GAS WELLS AND RELATED EQUIPMENT,  
15           ON PREVIOUSLY IMPROVED OR ON UNIMPROVED REAL PROPERTY WITHIN  
16           THE DISTRICT'S JURISDICTIONAL BOUNDARIES AT THE TIME OF ISSUANCE.

17           (VII) ANY PERSON OR ENTITY THAT OWNS OR HAS AN INTEREST IN  
18           LAND THAT IS OR BECOMES SUBJECT TO A SCHEDULE OF IMPACT FEES  
19           IMPOSED BY A DISTRICT PURSUANT TO THIS SUBSECTION (1)(c) SHALL, BY  
20           RECEIVING A BUILDING PERMIT FROM THE APPROVING LOCAL  
21           GOVERNMENT, HAVE STANDING TO FILE AN ACTION FOR DECLARATORY  
22           JUDGMENT TO DETERMINE WHETHER THE IMPACT FEE SCHEDULE COMPLIES  
23           WITH THE PROVISIONS OF THIS SUBSECTION (1)(c). A PERSON OR ENTITY  
24           WITH STANDING WHO BELIEVES THAT A DISTRICT HAS IMPROPERLY  
25           APPLIED AN IMPACT FEE SCHEDULE PURSUANT TO THIS SUBSECTION (1)(c)  
26           TO THE CONSTRUCTION OF ANY NEW BUILDINGS, STRUCTURES, FACILITIES,  
27           OR IMPROVEMENTS, INCLUDING OIL OR GAS WELL AND RELATED

1 EQUIPMENT, ON PREVIOUSLY IMPROVED OR ON UNIMPROVED REAL  
2 PROPERTY WITHIN THE DISTRICT'S JURISDICTIONAL BOUNDARIES MAY PAY  
3 THE FEE IMPOSED AND PROCEED WITH CONSTRUCTION WITHOUT PREJUDICE  
4 TO THE PERSON OR ENTITY'S RIGHT TO CHALLENGE THE IMPACT FEE  
5 IMPOSED UNDER RULE 106 OF THE COLORADO RULES OF CIVIL PROCEDURE.  
6 IF THE COURT DETERMINES THAT THE DISTRICT HAS EITHER IMPOSED AN  
7 IMPACT FEE ON CONSTRUCTION THAT IS NOT SUBJECT TO THE ADOPTED  
8 SCHEDULE OF IMPACT FEES OR IMPROPERLY CALCULATED THE IMPACT FEE  
9 AMOUNT, IT MAY ENTER JUDGMENT IN FAVOR OF THE PERSON OR ENTITY  
10 FOR THE AMOUNT OF ANY IMPACT FEE WRONGFULLY COLLECTED WITH  
11 INTEREST THEREON FROM THE DATE OF COLLECTION.

12 (VIII) AS USED IN THIS SUBSECTION (1)(c):

13 (A) "CAPITAL FACILITY" MEANS ANY IMPROVEMENT OR FACILITY  
14 THAT IS DIRECTLY RELATED TO ANY SERVICE THAT A DISTRICT IS  
15 AUTHORIZED TO PROVIDE, HAS AN ESTIMATED USEFUL LIFE OF FIVE YEARS  
16 OR LONGER, AND IS REQUIRED BY THE BYLAWS, RULES, OR REGULATIONS  
17 OF A DISTRICT, AS ADOPTED BY THE BOARD OF THE DISTRICT.

18 (B) "LOCAL GOVERNMENT" HAS THE SAME MEANING AS SET FORTH  
19 IN SECTION 29-20-103 (1.5).

20 (IX) NOTWITHSTANDING THE PROVISIONS OF THIS SECTION, AN  
21 AMBULANCE DISTRICT MAY WAIVE AN IMPACT FEE OR OTHER SIMILAR  
22 DEVELOPMENT CHARGE ON THE DEVELOPMENT OF LOW- OR  
23 MODERATE-INCOME HOUSING OR AFFORDABLE EMPLOYEE HOUSING AS  
24 DEFINED BY THE AMBULANCE DISTRICT.

25 **SECTION 5.** In Colorado Revised Statutes, **add** 32-1-1107 as  
26 follows:

27 **32-1-1107. Special financial provisions - fire protection**

1     **districts.** (1) IN ADDITION TO THE POWERS SPECIFIED IN SECTION  
2     32-1-1101, THE BOARD OF A FIRE PROTECTION DISTRICT, REFERRED TO IN  
3     THIS SECTION AS A "DISTRICT", HAS THE POWER, FOR AND ON BEHALF OF  
4     THE DISTRICT, TO LEVY A UNIFORM SALES TAX, AT A RATE DETERMINED BY  
5     THE BOARD, UPON EVERY TRANSACTION OR OTHER INCIDENT WITH  
6     RESPECT TO WHICH A SALES TAX IS LEVIED BY THE STATE THAT OCCURS  
7     WITHIN ANY AREA OF THE DISTRICT'S JURISDICTION, SUBJECT TO THE  
8     FOLLOWING LIMITATIONS:

9             (a) THE BOARD MAY LEVY THE SALES TAX ONLY IF THE QUESTION  
10     OF LEVYING THE SALES TAX IS SUBMITTED TO AND APPROVED BY A  
11     MAJORITY OF THE ELIGIBLE ELECTORS OF THE DISTRICT VOTING AT A  
12     REGULAR SPECIAL DISTRICT ELECTION OR AT A SPECIAL ELECTION HELD ON  
13     THE TUESDAY AFTER THE FIRST MONDAY OF NOVEMBER IN AN  
14     EVEN-NUMBERED YEAR OR ON THE FIRST TUESDAY OF NOVEMBER IN AN  
15     ODD-NUMBERED YEAR IN ACCORDANCE WITH THIS ARTICLE 1, ARTICLE  
16     13.5 OF TITLE 1, AND SECTION 20 OF ARTICLE X OF THE STATE  
17     CONSTITUTION. THE BALLOT ISSUE MUST PROVIDE THAT THE SALES TAX TO  
18     BE LEVIED SHALL BE IN ADDITION TO OTHER TAXES LEVIED BY THE  
19     DISTRICT. THE DISTRICT SHALL PAY ALL COSTS OF THE ELECTION.

20             (b) THE NET REVENUE OF ANY SALES TAX LEVIED MAY BE USED  
21     ONLY TO FUND FIRE PROTECTION SERVICES IN AREAS OF THE DISTRICT IN  
22     WHICH THE TAX IS TO BE LEVIED.

23             (2) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE  
24     SHALL COLLECT, ADMINISTER, AND ENFORCE ANY SALES TAX LEVIED BY  
25     A DISTRICT PURSUANT TO PART 2 OF ARTICLE 2 OF TITLE 29, AS ADDED AND  
26     AMENDED WITH RELOCATED PROVISIONS IN SENATE BILL 24-025,  
27     ENACTED IN 2024. THE DISTRICT SHALL PAY THE NET INCREMENTAL COST

1 INCURRED BY THE DEPARTMENT OF REVENUE IN THE ADMINISTRATION AND  
2 COLLECTION OF THE SALES TAX.

3 (3) REVENUE RAISED BY A DISTRICT THROUGH THE LEVY OF A  
4 SALES TAX PURSUANT TO THIS SECTION IS IN ADDITION TO AND SHALL NOT  
5 BE USED TO SUPPLANT ANY FUNDING THAT THE DISTRICT WOULD  
6 OTHERWISE BE ENTITLED TO RECEIVE FROM THE STATE OR ANY  
7 SUBDIVISION THEREOF.

8 **SECTION 6.** In Colorado Revised Statutes, **add** 32-1-1107 as  
9 follows:

10 **32-1-1107. Special financial provisions - fire protection**  
11 **districts.** (1) IN ADDITION TO THE POWERS SPECIFIED IN SECTION  
12 32-1-1101, THE BOARD OF A FIRE PROTECTION DISTRICT, REFERRED TO IN  
13 THIS SECTION AS A "DISTRICT", HAS THE POWER, FOR AND ON BEHALF OF  
14 THE DISTRICT, TO LEVY A UNIFORM SALES TAX, AT A RATE DETERMINED BY  
15 THE BOARD, UPON EVERY TRANSACTION OR OTHER INCIDENT WITH  
16 RESPECT TO WHICH A SALES TAX IS LEVIED BY THE STATE THAT OCCURS  
17 WITHIN ANY AREA OF THE DISTRICT'S JURISDICTION, SUBJECT TO THE  
18 FOLLOWING LIMITATIONS:

19 (a) THE BOARD MAY LEVY THE SALES TAX ONLY IF THE QUESTION  
20 OF LEVYING THE SALES TAX IS SUBMITTED TO AND APPROVED BY A  
21 MAJORITY OF THE ELIGIBLE ELECTORS OF THE DISTRICT VOTING AT A  
22 REGULAR SPECIAL DISTRICT ELECTION OR AT A SPECIAL ELECTION HELD ON  
23 THE TUESDAY AFTER THE FIRST MONDAY OF NOVEMBER IN AN  
24 EVEN-NUMBERED YEAR OR ON THE FIRST TUESDAY OF NOVEMBER IN AN  
25 ODD-NUMBERED YEAR IN ACCORDANCE WITH THIS ARTICLE 1, ARTICLE  
26 13.5 OF TITLE 1, AND SECTION 20 OF ARTICLE X OF THE STATE  
27 CONSTITUTION. THE BALLOT ISSUE MUST PROVIDE THAT THE SALES TAX TO

1 BE LEVIED SHALL BE IN ADDITION TO OTHER TAXES LEVIED BY THE  
2 DISTRICT. THE DISTRICT SHALL PAY ALL COSTS OF THE ELECTION.

3 (b) THE NET REVENUE OF ANY SALES TAX LEVIED MAY BE USED  
4 ONLY TO FUND FIRE PROTECTION SERVICES IN AREAS OF THE DISTRICT IN  
5 WHICH THE TAX IS TO BE LEVIED.

6 (2) (a) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF  
7 REVENUE SHALL COLLECT, ADMINISTER, AND ENFORCE ANY SALES TAX  
8 LEVIED BY A DISTRICT IN THE SAME MANNER USED TO COLLECT,  
9 ADMINISTER, AND ENFORCE THE STATE SALES TAX LEVIED PURSUANT TO  
10 ARTICLE 26 OF TITLE 39, INCLUDING THE RETENTION BY A VENDOR OF THE  
11 PERCENTAGE OF THE AMOUNT REMITTED TO COVER THE VENDOR'S  
12 EXPENSE IN THE COLLECTION AND REMITTANCE OF THE SALES TAX  
13 SPECIFIED IN SECTION 39-26-105. THE EXECUTIVE DIRECTOR OF THE  
14 DEPARTMENT OF REVENUE SHALL MAKE MONTHLY DISTRIBUTIONS OF  
15 SALES TAX COLLECTIONS TO THE DISTRICT. THE DISTRICT SHALL PAY THE  
16 NET INCREMENTAL COST INCURRED BY THE DEPARTMENT OF REVENUE IN  
17 THE ADMINISTRATION AND COLLECTION OF THE SALES TAX.

18 (b) A QUALIFIED PURCHASER MAY PROVIDE A DIRECT PAYMENT  
19 PERMIT NUMBER ISSUED PURSUANT TO SECTION 39-26-103.5 TO A VENDOR  
20 OR RETAILER THAT IS LIABLE AND RESPONSIBLE FOR COLLECTING AND  
21 REMITTING ANY SALES TAX LEVIED ON A SALE MADE TO THE QUALIFIED  
22 PURCHASER PURSUANT TO THE PROVISIONS OF THIS SECTION. A VENDOR  
23 OR RETAILER THAT HAS RECEIVED A DIRECT PAYMENT PERMIT NUMBER IN  
24 GOOD FAITH FROM A QUALIFIED PURCHASER IS NOT LIABLE OR  
25 RESPONSIBLE FOR COLLECTION AND REMITTANCE OF ANY SALES TAX  
26 LEVIED ON A SALE THAT IS PAID FOR DIRECTLY FROM THE QUALIFIED  
27 PURCHASER'S MONEY AND NOT THE PERSONAL MONEY OF AN INDIVIDUAL

1 IN ACCORDANCE WITH SECTION 39-26-105 (1)(a)(I)(B).

2 (c) A QUALIFIED PURCHASER THAT PROVIDES A DIRECT PAYMENT  
3 PERMIT NUMBER TO A VENDOR OR RETAILER IS LIABLE AND RESPONSIBLE  
4 FOR THE AMOUNT OF SALES TAX LEVIED ON A SALE MADE TO THE  
5 QUALIFIED PURCHASER IN THE SAME MANNER AS LIABILITY WOULD BE  
6 LEVIED ON A QUALIFIED PURCHASER FOR STATE SALES TAX PURSUANT TO  
7 SECTION 39-26-105 (5)(a).

8 (3) REVENUE RAISED BY A DISTRICT THROUGH THE LEVY OF A  
9 SALES TAX PURSUANT TO THIS SECTION IS IN ADDITION TO AND SHALL NOT  
10 BE USED TO SUPPLANT ANY FUNDING THAT THE DISTRICT WOULD  
11 OTHERWISE BE ENTITLED TO RECEIVE FROM THE STATE OR ANY  
12 SUBDIVISION THEREOF.

13 **SECTION 7. In Colorado Revised Statutes, add 32-1-1108 as**  
14 **follows:**

15 **32-1-1108. Special financial provisions - ambulance districts.**

16 **(1) IN ADDITION TO THE POWERS SPECIFIED IN SECTION 32-1-1101, THE**  
17 **BOARD OF AN AMBULANCE DISTRICT, REFERRED TO IN THIS SECTION AS A**  
18 **"DISTRICT", HAS THE POWER FOR AND ON BEHALF OF THE DISTRICT TO**  
19 **LEVY A UNIFORM SALES TAX AT A RATE DETERMINED BY THE BOARD UPON**  
20 **EVERY TRANSACTION OR OTHER INCIDENT WITH RESPECT TO WHICH A**  
21 **SALES TAX IS LEVIED BY THE STATE THAT OCCURS WITHIN ANY AREA OF**  
22 **THE DISTRICT'S JURISDICTION, SUBJECT TO THE FOLLOWING LIMITATIONS:**

23 **(a) THE BOARD MAY LEVY THE SALES TAX ONLY IF THE QUESTION**  
24 **OF LEVYING THE SALES TAX IS SUBMITTED TO AND APPROVED BY A**  
25 **MAJORITY OF THE ELIGIBLE ELECTORS OF THE DISTRICT VOTING AT A**  
26 **REGULAR SPECIAL DISTRICT ELECTION OR AT A SPECIAL DISTRICT ELECTION**  
27 **HELD ON THE TUESDAY AFTER THE FIRST MONDAY IN NOVEMBER IN AN**



1 EVEN-NUMBERED YEAR OR ON THE FIRST TUESDAY OF NOVEMBER IN AN  
2 ODD-NUMBERED YEAR IN ACCORDANCE WITH THIS ARTICLE 1, ARTICLE  
3 13.5 OF TITLE 1, AND SECTION 20 OF ARTICLE X OF THE STATE  
4 CONSTITUTION. THE BALLOT ISSUE MUST PROVIDE THAT THE SALES TAX TO  
5 BE LEVIED SHALL BE IN ADDITION TO OTHER TAXES LEVIED BY THE  
6 DISTRICT. THE DISTRICT SHALL PAY ALL COSTS OF THE ELECTION.

7 (b) THE NET REVENUE OF ANY SALES TAX LEVIED MAY BE USED  
8 ONLY TO FUND AMBULANCE DISTRICT SERVICES IN AREAS OF THE DISTRICT  
9 IN WHICH THE TAX IS TO BE LEVIED.

10 (2) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE  
11 SHALL COLLECT, ADMINISTER, AND ENFORCE ANY SALES TAX LEVIED BY  
12 A DISTRICT PURSUANT TO PART 2 OF ARTICLE 2 OF TITLE 29, AS ADDED AND  
13 AMENDED WITH RELOCATED PROVISIONS IN SENATE BILL 24-025,  
14 ENACTED IN 2024. THE DISTRICT SHALL PAY THE NET INCREMENTAL COST  
15 INCURRED BY THE DEPARTMENT OF REVENUE IN THE ADMINISTRATION AND  
16 COLLECTION OF THE SALES TAX.

17 (3) REVENUE RAISED BY A DISTRICT THROUGH THE LEVY OF A  
18 SALES TAX PURSUANT TO THIS SECTION IS IN ADDITION TO AND SHALL NOT  
19 BE USED TO SUPPLANT ANY FUNDING THAT THE DISTRICT WOULD  
20 OTHERWISE BE ENTITLED TO RECEIVE FROM THE STATE OR ANY  
21 SUBDIVISION THEREOF.

22 **SECTION 8.** In Colorado Revised Statutes, **add 32-1-1108** as  
23 follows:

24 **32-1-1108. Special financial provisions - ambulance districts.**

25 (1) IN ADDITION TO THE POWERS SPECIFIED IN SECTION 32-1-1101, THE  
26 BOARD OF AN AMBULANCE DISTRICT, REFERRED TO IN THIS SECTION AS A  
27 "DISTRICT", HAS THE POWER FOR AND ON BEHALF OF THE DISTRICT TO

1 LEVY A UNIFORM SALES TAX AT A RATE DETERMINED BY THE BOARD UPON  
2 EVERY TRANSACTION OR OTHER INCIDENT WITH RESPECT TO WHICH A  
3 SALES TAX IS LEVIED BY THE STATE THAT OCCURS WITHIN ANY AREA OF  
4 THE DISTRICT'S JURISDICTION, SUBJECT TO THE FOLLOWING LIMITATIONS:

5 (a) THE BOARD MAY LEVY THE SALES TAX ONLY IF THE QUESTION  
6 OF LEVYING THE SALES TAX IS SUBMITTED TO AND APPROVED BY A  
7 MAJORITY OF THE ELIGIBLE ELECTORS OF THE DISTRICT VOTING AT A  
8 REGULAR SPECIAL DISTRICT ELECTION OR AT A SPECIAL DISTRICT ELECTION  
9 HELD ON THE TUESDAY AFTER THE FIRST MONDAY IN NOVEMBER IN AN  
10 EVEN-NUMBERED YEAR OR ON THE FIRST TUESDAY OF NOVEMBER IN AN  
11 ODD-NUMBERED YEAR IN ACCORDANCE WITH THIS ARTICLE 1, ARTICLE  
12 13.5 OF TITLE 1, AND SECTION 20 OF ARTICLE X OF THE STATE  
13 CONSTITUTION. THE BALLOT ISSUE MUST PROVIDE THAT THE SALES TAX TO  
14 BE LEVIED SHALL BE IN ADDITION TO OTHER TAXES LEVIED BY THE  
15 DISTRICT. THE DISTRICT SHALL PAY ALL COSTS OF THE ELECTION.

16 (b) THE NET REVENUE OF ANY SALES TAX LEVIED MAY BE USED  
17 ONLY TO FUND AMBULANCE DISTRICT SERVICES IN AREAS OF THE DISTRICT  
18 IN WHICH THE TAX IS TO BE LEVIED.

19 (2) (a) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF  
20 REVENUE SHALL COLLECT, ADMINISTER, AND ENFORCE ANY SALES TAX  
21 LEVIED BY A DISTRICT IN THE SAME MANNER USED TO COLLECT,  
22 ADMINISTER, AND ENFORCE THE STATE SALES TAX LEVIED PURSUANT TO  
23 ARTICLE 26 OF TITLE 39, INCLUDING THE RETENTION BY A VENDOR OF THE  
24 PERCENTAGE OF THE AMOUNT REMITTED TO COVER THE VENDOR'S  
25 EXPENSE IN THE COLLECTION AND REMITTANCE OF THE SALES TAX  
26 SPECIFIED IN SECTION 39-26-105. THE EXECUTIVE DIRECTOR OF THE  
27 DEPARTMENT OF REVENUE SHALL MAKE MONTHLY DISTRIBUTIONS OF

1 SALES TAX COLLECTIONS TO THE DISTRICT. THE DISTRICT SHALL PAY THE  
2 NET INCREMENTAL COST INCURRED BY THE DEPARTMENT OF REVENUE IN  
3 THE ADMINISTRATION AND COLLECTION OF THE SALES TAX.

4 (b) A QUALIFIED PURCHASER MAY PROVIDE A DIRECT PAYMENT  
5 PERMIT NUMBER ISSUED PURSUANT TO SECTION 39-26-103.5 TO A VENDOR  
6 OR RETAILER THAT IS LIABLE AND RESPONSIBLE FOR COLLECTING AND  
7 REMITTING ANY SALES TAX LEVIED ON A SALE MADE TO THE QUALIFIED  
8 PURCHASER PURSUANT TO THE PROVISIONS OF THIS SECTION. A VENDOR  
9 OR RETAILER THAT HAS RECEIVED A DIRECT PAYMENT PERMIT NUMBER IN  
10 GOOD FAITH FROM A QUALIFIED PURCHASER IS NOT LIABLE OR  
11 RESPONSIBLE FOR COLLECTION AND REMITTANCE OF ANY SALES TAX  
12 LEVIED ON A SALE THAT IS PAID FOR DIRECTLY FROM THE QUALIFIED  
13 PURCHASER'S MONEY AND NOT THE PERSONAL MONEY OF AN INDIVIDUAL  
14 IN ACCORDANCE WITH SECTION 39-26-105 (1)(a)(I)(B).

15 (c) A QUALIFIED PURCHASER THAT PROVIDES A DIRECT PAYMENT  
16 PERMIT NUMBER TO A VENDOR OR RETAILER IS LIABLE AND RESPONSIBLE  
17 FOR THE AMOUNT OF SALES TAX LEVIED ON A SALE MADE TO THE  
18 QUALIFIED PURCHASER IN THE SAME MANNER AS LIABILITY WOULD BE  
19 LEVIED ON A QUALIFIED PURCHASER FOR STATE SALES TAX PURSUANT TO  
20 SECTION 39-26-105 (5)(a).

21 (3) REVENUE RAISED BY A DISTRICT THROUGH THE LEVY OF A  
22 SALES TAX PURSUANT TO THIS SECTION IS IN ADDITION TO AND SHALL NOT  
23 BE USED TO SUPPLANT ANY FUNDING THAT THE DISTRICT WOULD  
24 OTHERWISE BE ENTITLED TO RECEIVE FROM THE STATE OR ANY  
25 SUBDIVISION THEREOF.

26 **SECTION 9. Act subject to petition - effective date. (1)**  
27 Except as otherwise provided in subsections (2) and (3) of this section,

1 this act takes effect at 12:01 a.m. on the day following the expiration of  
2 the ninety-day period after final adjournment of the general assembly;  
3 except that, if a referendum petition is filed pursuant to section 1 (3) of  
4 article V of the state constitution against this act or an item, section, or  
5 part of this act within such period, then the act, item, section, or part will  
6 not take effect unless approved by the people at the general election to be  
7 held in November 2024 and, in such case, will take effect on the date of  
8 the official declaration of the vote thereon by the governor.

9 (2) Section 32-1-1107, C.R.S., enacted in section 5 of this act, and  
10 section 32-1-1108, C.R.S., enacted in section 7 of this act, take effect only  
11 if Senate Bill 24-025 becomes law, in which case section 32-1-1107,  
12 C.R.S., as enacted in section 5 of this act, and section 32-1-1108, C.R.S.,  
13 enacted in section 7 of this act, take effect on the effective date of Senate  
14 Bill 24-025.

15 (3) Section 32-1-1107, C.R.S., enacted in section 6 of this act, and  
16 section 32-1-1108, C.R.S., enacted in section 8 of this act, take effect only  
17 if Senate Bill 24-025 does not become law, in which case section  
18 32-1-1107, C.R.S., as enacted in section 6 of this act, and section  
19 32-1-1108, C.R.S., enacted in section 8 of this act, take effect on the  
20 applicable effective date of this act.