

**TOWN OF SILVERTHORNE, COLORADO**

**ORDINANCE NO. 2023-15**

**AN ORDINANCE OF THE TOWN OF SILVERTHORNE, COLORADO, AMENDING  
ARTICLES VII AND X OF THE SILVERTHORNE TOWN CODE TO ADDRESS  
CHANGES IN STATE LAW REGARDING BUSINESS LICENSING AND TO  
ELIMINATE VENDOR FEE DISCOUNT**

**WHEREAS**, the Town of Silverthorne maintains a general business licensing program; and

**WHEREAS**, during its 2022 session, the Colorado General Assembly adopted SB22-032, now codified at C.R.S. 39-26-802.9; and

**WHEREAS**, SB22-032 substantially changed the law concerning who is and who is not subject to local business licensing, based on a concept of "physical presence" in the licensing jurisdiction; and

**WHEREAS**, in light of this legislation, amendments are necessary to the Town Code in order to conform the code to the requirements of SB22-032.

**NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE TOWN  
OF SILVERTHORNE, COLORADO ORDAINS:**

**Section 1.** The foregoing recitals are incorporated herein as if set forth in full.

**Section 2.** Chapter 1, Articles VII and X, Division 8 of the Silverthorne Municipal Code is hereby amended as set forth below with double underline text added and ~~strikethrough-text~~ deleted.

**Article VII, Division 1 of the Silverthorne Town Code is amended as follows:**

**Sec. 1-7-1. - Definitions.**

As used in this Article, the following terms shall have the meanings indicated:

*Business* includes all types of locations, occupations, professions, enterprises, establishments and all other kinds of activities and matters, together with all devices, machines, vehicles, and other appurtenances used therein, any of which are conducted for profit or pecuniary benefit, either directly or indirectly, ~~on any premises at a permanent location in the Town or anywhere else within~~



its jurisdiction. Business shall not include the trade of a peddler or solicitor, as defined at Section 1-7-22.

Incidental physical presence means physical presence in the Town of Silverthorne that occurs on four or fewer days in a calendar year.

Physical presence means performing or providing services or selling, leasing, renting, delivering, or installing tangible personal property for storage, use, or consumption within the Town of Silverthorne. Physical presence includes any of the following activities:

(a) Directly or indirectly by a subsidiary maintaining a building, store, office, salesroom, warehouse, or other place of business within the Town;

(b) Sending one or more employees, agents, or commissioned salespersons into the Town to solicit business, to install, assemble, repair, service, or assist in the use of its products, or for demonstration or other reasons;

(c) Maintaining one or more employees, agents, or commissioned salespersons on duty at a location within the Town;

(d) Owning, leasing, renting, or otherwise exerting control over real or personal property sales within the Town;

(e) Engaging in activities within the Town that are subject to other business, fire, zoning, or other regulations of the Town of Silverthorne; or

(f) Being subject to taxable privileges other than the requirement to collect sales tax imposed by the Town.

Incidental presence by employees, agents, or commissioned salespersons within a local taxing jurisdiction when not otherwise engaged in the activities set forth in the foregoing criteria, does not constitute physical presence.

### **Sec. 1-7-2. - License required.**

It shall be unlawful for any person with a physical presence in the Town, to conduct, engage in or carry on any business, trade or commercial occupation or activity within the Town without first having complied with the provisions of this Article and obtained a business license therefor as is herein provided, unless otherwise exempted by state statute. Other types of licenses, as required elsewhere in this Code, shall be required in addition to this business license, when applicable.

### **Sec. 1-7-4. - Acts constituting doing business.**

For the purpose of this Article, any person shall be deemed ~~to be in~~ doing business when it, he or she has physical presence in the Town of Silverthorne. ~~does one (1) act of:~~

~~(1) Selling any goods or service~~

~~(2) Soliciting or offering goods or services for sale or hire.~~

~~(3) Acquiring or using any vehicle or any premises in the Town for business purposes.~~



~~(4) Conducting any "temporary or transient business" as defined by Section 4-2-1.~~

~~(5) Delivering any good or service into Town limits within a twelve-month period by means other than a Commercial shipper.~~

~~(6) Conducting any adult-oriented business as defined in Article XI of Chapter 4 of this Code, the permitting process for which shall be pursuant to Article XI of Chapter 4, and not this Article VII.~~

### **Sec. 1-7-17. - Exempt businesses.**

No license shall be required for any marketplace facilitator, marketplace seller or multichannel seller as defined by Chapter 1, Article X, or for any business that lacks physical presence in the Town, or has only incidental presence in the Town.

## **Article X, Division 1 of the Silverthorne Town Code is amended as follows:**

### **Sec. 1-10-5. - Vendor responsible for collection and payment of tax.**

Every vendor engaged in business in the Town, regardless of whether the vendor is required to obtain a business license pursuant to Section 1-7-2 of this Code, shall be liable and responsible for payment of an amount equivalent to the taxable sales multiplied by the specified rate.

(1) Tax added to price. Retailers Vendors shall add the tax imposed, or the average equivalent thereof, to the price, showing such tax as a separate and distinct item. Except as provided in this Subsection, no retailer vendor shall advertise or hold out or state to the public or to any consumer, directly or indirectly, that the tax or any part thereof shall be assumed or absorbed by the retailer vendor, or that it will not be added to the price, or if added, that it or any part thereof shall be refunded.

a. Sales tax may be included in the price of any malt, vinous or spirituous liquor sold by the drink.

b. Sales tax may be included in the price of items sold from coin operated devices or the price of utilizing such devices.

c. Sales tax may be included in the price of an admissions charge.

(2) Tax constitutes debt. Any tax added to the price by a vendor shall constitute a debt from the purchaser to the vendor until paid and shall be recoverable at law in the same manner as other debts.

(3) Excess tax. No vendor shall retain any tax collected in excess of the tax computed, but shall report such excess collections on the return for the period in which it was collected and include it in the calculation of tax due.

(4) Disputed tax. When a dispute arises between a vendor and a purchaser who claims that the sale is exempt from the tax, the vendor shall collect and the purchaser shall pay such tax. The purchaser may then submit a claim for refund to the Town within sixty (60) days of the date of purchase. Any such tax refunded by the Town will be paid directly to the purchaser.



**Sec. 1-10-3. - Deductions and credits**

(b) Credits from tax due.

~~(1) Vendor's fee. A retailer's collection and remittance expenses equal to two and three-tenths percent (2.3%) of the sum of the sales tax computed and any excess tax collected with a maximum monthly vendor fee cap of two hundred dollars (\$200.00) per vendor may be taken as a credit against tax paid on or before the due date. Such vendor's fee shall be forfeited for any tax that is not reported and paid by the due date. Forfeiture of the vendor's fee shall be prima facie evidence that the taxpayer was in violation of this Article.~~

**Section 3.** This ordinance shall be effective upon adoption at second reading, pursuant to Sections 4.5 and 4.7 of the Silverthorne Home Rule Charter.

READ, MOVED, SECONDED AND PASSED ON FIRST READING THIS 14 DAY OF June, 2023.

MOVED, SECONDED, AND PASSED ON SECOND AND FINAL READING THIS 28 DAY OF June, 2023.



**TOWN OF SILVERTHORNE, COLORADO**

  
Ann-Marie Sandquist, Mayor

ATTEST:

  
Angie VanSchoick, Town Clerk

|                                 |                       |
|---------------------------------|-----------------------|
| Approved on the first reading:  | <u>June 14</u> , 2023 |
| Published by title only:        | <u>June 23</u> , 2023 |
| Approved on the second reading: | <u>June 28</u> , 2023 |
| Published by title only:        | <u>July 7</u> , 2023  |





**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.



SENATE BILL 22-032

BY SENATOR(S) Bridges and Woodward, Cooke, Donovan, Fields, Ginal, Hisey, Holbert, Kolker, Lee, Liston, Lundeen, Moreno, Pettersen, Priola, Rankin, Scott, Simpson, Smallwood, Winter, Zenzinger, Fenberg;  
also REPRESENTATIVE(S) Kipp and Van Winkle, Amabile, Bernett, Bird, Bockenfeld, Boesenecker, Exum, Herod, Hooton, Jodeh, Lindsay, Lontine, Lynch, McCormick, McLachlan, Roberts, Sandridge, Snyder, Titone, Van Beber, Weissman.

CONCERNING SIMPLIFICATION OF LOCAL SALES AND USE TAX COMPLIANCE  
AND ADMINISTRATION FOR RETAILERS THAT MAKE RETAIL SALES IN  
LOCAL TAXING JURISDICTIONS WHERE THEY HAVE LIMITED PHYSICAL  
PRESENCE, AND, IN CONNECTION THEREWITH, MAKING AN  
APPROPRIATION.

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

**SECTION 1.** In Colorado Revised Statutes, **add** 39-26-802.9 as follows:

**39-26-802.9. Retailers without physical presence or with only incidental physical presence in local taxing jurisdictions - streamlined application process and no fee for local general business license -**

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*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.*

**legislative declaration - definitions.** (1) THE GENERAL ASSEMBLY HEREBY FINDS AND DECLARES THAT:

(a) LICENSING OF RETAILERS THAT ARE SUBJECT TO PAYMENT OF SALES AND USE TAXES IN ONE OR MORE LOCAL TAXING JURISDICTIONS BUT EITHER DO NOT HAVE PHYSICAL PRESENCE IN OR HAVE ONLY INCIDENTAL PHYSICAL PRESENCE IN THOSE LOCAL TAXING JURISDICTIONS IS A MATTER OF STATEWIDE CONCERN;

(b) THE STATE'S ELECTRONIC TAX ADMINISTRATION INFRASTRUCTURE, INCLUDING THE ELECTRONIC SALES AND USE TAX SIMPLIFICATION SYSTEM CREATED AND BROUGHT ONLINE PURSUANT TO SECTION 39-26-802.7 AND COMMONLY KNOWN AS SUTS, CAN BE USED TO MAKE THE IMPOSITION, COLLECTION, AND ADMINISTRATION OF LOCAL SALES AND USE TAXES COLLECTED BY RETAILERS THAT EITHER DO NOT HAVE PHYSICAL PRESENCE OR HAVE ONLY INCIDENTAL PHYSICAL PRESENCE IN THE LOCAL TAXING JURISDICTIONS IMPOSING THE TAXES SIMPLER AND MORE EFFICIENT SO LONG AS:

(I) EACH LOCAL TAXING JURISDICTION IS REQUIRED TO GRANT A GENERAL BUSINESS LICENSE, FREE OF CHARGE, TO ANY RETAILER THAT HAS A STATE STANDARD RETAIL LICENSE AND EITHER DOES NOT HAVE PHYSICAL PRESENCE OR HAS ONLY INCIDENTAL PHYSICAL PRESENCE WITHIN THE LOCAL TAXING JURISDICTION SO LONG AS THE LOCAL TAXING JURISDICTION HAS NOT PREVIOUSLY REVOKED THE RETAILER'S GENERAL BUSINESS LICENSE DUE TO THE RETAILER'S FAILURE TO COMPLY WITH THE LOCAL TAXING JURISDICTION'S REQUIREMENTS FOR HOLDING A GENERAL BUSINESS LICENSE; AND

(II) SUFFICIENT INFORMATION ABOUT ANY SUCH RETAILER IS COLLECTED WHEN THE RETAILER APPLIES FOR A STATE STANDARD RETAIL LICENSE TO ADDRESS ANY LOCAL TAXING JURISDICTION CONCERNS, INCLUDING BUT NOT LIMITED TO CONCERNS RELATING TO ADMINISTRATIVE EFFICIENCY, RETAILER COMPLIANCE, AND COLLECTION OF SALES AND USE TAX REVENUE;

(c) BECAUSE IT IS IMPORTANT TO ENSURE THAT THE CONCERNS OF LOCAL TAXING JURISDICTIONS ARE ADDRESSED, IT IS NECESSARY AND APPROPRIATE TO REQUIRE THE DEPARTMENT OF REVENUE TO CONSULT WITH LOCAL TAXING JURISDICTIONS WHEN MODIFYING APPLICATION

REQUIREMENTS FOR THE STATE STANDARD RETAIL LICENSE AS REQUIRED BY THIS SECTION; AND

(d) IT IS APPROPRIATE TO ELIMINATE THE COST OF A GENERAL BUSINESS LICENSE TO A RETAILER THAT HAS A STATE STANDARD RETAIL LICENSE AND EITHER DOES NOT HAVE PHYSICAL PRESENCE IN A LOCAL TAXING JURISDICTION OR HAS ONLY INCIDENTAL PHYSICAL PRESENCE WITHIN THE LOCAL TAXING JURISDICTION BY PROHIBITING A LOCAL TAXING JURISDICTION FROM CHARGING A FEE FOR A GENERAL BUSINESS LICENSE TO SUCH A RETAILER UNTIL SUCH TIME AS THE LOCAL TAXING JURISDICTION IS REQUIRED TO ALLOW ANY SUCH RETAILER TO MAKE RETAIL SALES WITHIN THE LOCAL TAXING JURISDICTION WITHOUT APPLYING SEPARATELY TO THE LOCAL TAXING JURISDICTION FOR A GENERAL BUSINESS LICENSE.

(2) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE REQUIRES:

(a) "DEPARTMENT" MEANS THE DEPARTMENT OF REVENUE.

(b) "GENERAL BUSINESS LICENSE" MEANS A LICENSE ISSUED BY A LOCAL TAXING JURISDICTION THAT A RETAILER MUST OBTAIN TO LEGALLY MAKE RETAIL SALES IN THE LOCAL TAXING JURISDICTION REGARDLESS OF WHETHER THE LICENSE IS CALLED A BUSINESS LICENSE, A SALES AND USE TAX LICENSE, OR BY ANOTHER NAME. AN OCCUPATIONAL LICENSE OR ANY OTHER LICENSE REQUIRED TO ENGAGE IN A BUSINESS ACTIVITY OTHER THAN MAKING RETAIL SALES OF GOODS IS NOT A GENERAL BUSINESS LICENSE.

(c) "INCIDENTAL PHYSICAL PRESENCE" MEANS, WITH RESPECT TO A LOCAL TAXING JURISDICTION, PHYSICAL PRESENCE AS DESCRIBED IN SUBSECTION (2)(e)(I)(B), (2)(e)(I)(C), OR (2)(e)(I)(E) OF THIS SECTION, OR ANY COMBINATION OF SAID SUBSECTIONS, WITHIN THE LOCAL TAXING JURISDICTION THAT OCCURS INFREQUENTLY AND IS NOT REGULARLY SCHEDULED WITHIN THE ORDINARY COURSE OF AN INDIVIDUAL OR ENTITY'S BUSINESS ACTIVITIES.

(d) "LOCAL TAXING JURISDICTION" HAS THE MEANING SET FORTH IN SECTION 39-26-802.7 (1)(b).

(e) (I) "PHYSICAL PRESENCE" MEANS, WITH RESPECT TO A LOCAL TAXING JURISDICTION, PERFORMING OR PROVIDING SERVICES OR SELLING,

LEASING, RENTING, DELIVERING, OR INSTALLING TANGIBLE PERSONAL PROPERTY FOR STORAGE, USE, OR CONSUMPTION WITHIN THE LOCAL TAXING JURISDICTION. PHYSICAL PRESENCE INCLUDES ANY OF THE FOLLOWING ACTIVITIES:

(A) DIRECTLY OR INDIRECTLY BY A SUBSIDIARY MAINTAINING A BUILDING, STORE, OFFICE, SALESROOM, WAREHOUSE, OR OTHER PLACE OF BUSINESS WITHIN THE LOCAL JURISDICTION;

(B) SENDING ONE OR MORE EMPLOYEES, AGENTS, OR COMMISSIONED SALESPERSONS INTO THE LOCAL JURISDICTION TO SOLICIT BUSINESS, TO INSTALL, ASSEMBLE, REPAIR, SERVICE, OR ASSIST IN THE USE OF ITS PRODUCTS, OR FOR DEMONSTRATION OR OTHER REASONS;

(C) MAINTAINING ONE OR MORE EMPLOYEES, AGENTS, OR COMMISSIONED SALESPERSONS ON DUTY AT A LOCATION WITHIN THE LOCAL TAXING JURISDICTION;

(D) OWNING, LEASING, RENTING, OR OTHERWISE EXERTING CONTROL OVER REAL OR PERSONAL PROPERTY SALES WITHIN THE LOCAL TAXING JURISDICTION;

(E) ENGAGING IN ACTIVITIES WITHIN THE TAXING JURISDICTION THAT ARE SUBJECT TO OTHER BUSINESS, FIRE, ZONING, OR OTHER REGULATIONS OF THE LOCAL JURISDICTION; OR

(F) BEING SUBJECT TO TAXABLE PRIVILEGES OTHER THAN THE REQUIREMENT TO COLLECT SALES TAX IMPOSED BY THE LOCAL TAXING JURISDICTION.

(II) INCIDENTAL PRESENCE BY EMPLOYEES, AGENTS, OR COMMISSIONED SALESPERSONS WITHIN A LOCAL TAXING JURISDICTION WHEN NOT OTHERWISE ENGAGED IN THE ACTIVITIES SET FORTH IN SUBSECTION (2)(e)(I) OF THIS SECTION DOES NOT CONSTITUTE PHYSICAL PRESENCE.

(f) "STATE STANDARD RETAIL LICENSE" MEANS A LICENSE ISSUED UNDER SECTION 39-26-103 THAT AUTHORIZES A RETAILER TO MAKE RETAIL SALES IN THE STATE.

(g) "SUTS" MEANS THE ELECTRONIC SALES AND USE TAX

SIMPLIFICATION SYSTEM CREATED AND BROUGHT ONLINE PURSUANT TO SECTION 39-26-802.7.

(3) (a) IN ORDER TO ENABLE THE STREAMLINING OF THE IMPOSITION, COLLECTION, AND ADMINISTRATION OF SALES AND USE TAXES IMPOSED BY LOCAL TAXING JURISDICTIONS ON RETAIL SALES MADE BY RETAILERS THAT HAVE A STATE STANDARD RETAIL LICENSE AND EITHER DO NOT HAVE PHYSICAL PRESENCE WITHIN A LOCAL TAXING JURISDICTION OR HAVE ONLY INCIDENTAL PHYSICAL PRESENCE WITHIN A LOCAL TAXING JURISDICTION BY STREAMLINING THE APPLICATION PROCESS FOR AND ELIMINATING THE EXPENSE OF GENERAL BUSINESS LICENSES FOR SUCH RETAILERS, THE DEPARTMENT OF REVENUE SHALL REQUIRE SUFFICIENT INFORMATION TO BE COLLECTED FROM SUCH A RETAILER, WHEN THE RETAILER APPLIES FOR OR RENEWS A STATE STANDARD RETAIL BUSINESS LICENSE THROUGH SUTS OR BY OTHER MEANS OR AT ANY OTHER TIME TO THE EXTENT NECESSARY, AND MADE AVAILABLE TO LOCAL TAXING JURISDICTIONS TO ENSURE THAT CONCERNS OF LOCAL TAXING JURISDICTIONS, INCLUDING BUT NOT LIMITED TO CONCERNS RELATING TO ADMINISTRATIVE EFFICIENCY, RETAILER COMPLIANCE, AND COLLECTION OF SALES AND USE TAX REVENUE, ARE ADDRESSED. IN DETERMINING WHAT INFORMATION TO COLLECT AND HOW TO MAKE THE INFORMATION COLLECTED AVAILABLE TO LOCAL TAXING JURISDICTIONS AS REQUIRED BY THIS SUBSECTION (3)(a), THE DEPARTMENT SHALL CONSULT WITH LOCAL TAXING JURISDICTIONS, INCLUDING BUT NOT LIMITED TO LARGE, MEDIUM, AND SMALL HOME RULE AND NONHOME RULE MUNICIPALITIES AND LARGE, MEDIUM, AND SMALL COUNTIES. THE DEPARTMENT SHALL ALSO CONSULT WITH RETAILERS TO ADDRESS ANY REASONABLE CONCERNS THEY MAY HAVE.

(b) THE DEPARTMENT SHALL ACCOMPLISH THE TASKS SET FORTH IN SUBSECTION (3)(a) OF THIS SECTION EXPEDITIOUSLY SO THAT NO LATER THAN JULY 1, 2023, AND SOONER IF FEASIBLE, A RETAILER THAT HAS A STATE STANDARD RETAIL LICENSE AND EITHER DOES NOT HAVE PHYSICAL PRESENCE WITHIN A LOCAL TAXING JURISDICTION OR HAS ONLY INCIDENTAL PHYSICAL PRESENCE WITHIN A LOCAL TAXING JURISDICTION CAN MAKE RETAIL SALES WITHIN THE LOCAL TAXING JURISDICTION WITHOUT HAVING TO APPLY SEPARATELY TO THE LOCAL TAXING JURISDICTION FOR A GENERAL BUSINESS LICENSE.

(4) (a) ON AND AFTER JULY 1, 2022, A LOCAL TAXING JURISDICTION SHALL NOT CHARGE A FEE FOR A GENERAL BUSINESS LICENSE TO A RETAILER

THAT HAS A STATE STANDARD RETAIL LICENSE, MAKES RETAIL SALES WITHIN THE LOCAL TAXING JURISDICTION, AND EITHER DOES NOT HAVE PHYSICAL PRESENCE IN THE LOCAL TAXING JURISDICTION OR HAS ONLY INCIDENTAL PHYSICAL PRESENCE WITHIN THE LOCAL TAXING JURISDICTION.

(b) ON AND AFTER JULY 1, 2023, A LOCAL TAXING JURISDICTION SHALL NOT REQUIRE A RETAILER THAT HAS A STATE STANDARD RETAIL LICENSE, MAKES RETAIL SALES WITHIN THE LOCAL TAXING JURISDICTION, AND EITHER DOES NOT HAVE PHYSICAL PRESENCE IN THE LOCAL TAXING JURISDICTION TO OR HAS ONLY INCIDENTAL PHYSICAL PRESENCE WITHIN THE LOCAL TAXING JURISDICTION TO APPLY SEPARATELY TO THE LOCAL TAXING JURISDICTION FOR A GENERAL BUSINESS LICENSE. IF THE LOCAL TAXING JURISDICTION REQUIRES A GENERAL BUSINESS LICENSE, IT SHALL AUTOMATICALLY ISSUE A GENERAL BUSINESS LICENSE AT NO CHARGE TO SUCH A RETAILER USING THE INFORMATION PROVIDED BY THE DEPARTMENT PURSUANT TO SUBSECTION (3) OF THIS SECTION; EXCEPT THAT A LOCAL TAXING JURISDICTION IS NOT REQUIRED TO ISSUE A GENERAL BUSINESS LICENSE TO A RETAILER IF THE LOCAL TAXING JURISDICTION HAS PREVIOUSLY REVOKED A GENERAL BUSINESS LICENSE HELD BY THE RETAILER FOR A VIOLATION OF ITS LOCAL CODE. IN ADDITION, NOTHING IN THIS SUBSECTION (4)(b) PROHIBITS A LOCAL TAXING JURISDICTION FROM SUSPENDING OR REVOKING A GENERAL BUSINESS LICENSE FOR A VIOLATION OF ITS LOCAL CODE.

**SECTION 2.** In Colorado Revised Statutes, 29-2-106, **amend** (4)(c)(I) and (6) as follows:

**29-2-106. Collection - administration - enforcement.**  
(4)(c)(I) Notwithstanding the provisions of section 39-21-113, ~~C.R.S.~~, the executive director of the department of revenue shall report monthly to each municipality and county for which the department of revenue collects a sales tax information identifying licensed vendors within the municipality or county, INCLUDING THE LICENSING INFORMATION REQUIRED BY SECTION 39-26-802.9 (3), and, where the chief administrative officer or his designee has executed a memorandum of understanding with the department of revenue providing for control of confidential data, the status of each vendor's account including the amount of such municipality's or county's sales tax collected and paid by each such vendor. The executive director of the department may, in his discretion, provide additional information to a municipality or county concerning collection and administration of such

municipality's or county's sales tax if such a memorandum has been executed.

(6) The executive director of the department of revenue may, in ~~his~~ THE EXECUTIVE DIRECTOR'S discretion, exchange information with the proper official of any home rule city ~~which~~ THAT imposes a sales and use tax relative to gross sales reported, changes in gross sales resulting from audits, and other information concerning licensed vendors MAKING RETAIL SALES within the jurisdiction of the home rule city, INCLUDING THE LICENSING INFORMATION REQUIRED BY SECTION 39-26-802.9 (3).

**SECTION 3. Appropriation.** For the 2022-23 state fiscal year, \$2,100 is appropriated to the department of revenue for use by the taxation services division. This appropriation is from the general fund. To implement this act, the department may use this appropriation for personal services.

**SECTION 4. Safety clause.** The general assembly hereby finds,

determines, and declares that this act is necessary for the immediate preservation of the public peace, health, or safety.

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Steve Fenberg  
PRESIDENT OF  
THE SENATE

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Alec Garnett  
SPEAKER OF THE HOUSE  
OF REPRESENTATIVES

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Cindi L. Markwell  
SECRETARY OF  
THE SENATE

---

Robin Jones  
CHIEF CLERK OF THE HOUSE  
OF REPRESENTATIVES

APPROVED \_\_\_\_\_  
(Date and Time)

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Jared S. Polis  
GOVERNOR OF THE STATE OF COLORADO