



Legislation Details (With Text)

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Title: Sales/Use Tax - Standard Definition Project

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Indexes:

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Attachments: 1. 2018 Tax Code Draft, 2. Presentation, 3. CML Letter 7.31.2017, 4. Simplification Task Force Letter 8.31.2017, 5. CML Letter 1.31.2017, 6. Municipality Adoption List

Date	Ver.	Action By	Action	Result
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Sales/Use Tax - Standard Definition Project

Summary and Background Information:

- SJR14-038 - the General Assembly asked the Colorado Municipal League ("CML") to develop a package of standardized tax definitions to create consistency throughout the state aimed at tax simplification.
- This project is a major collaborative sales and use tax simplification initiative by CML and Colorado's self-collecting home-rule municipalities. This initiative is supported by the Colorado General Assembly and the business community.
- Standard definitions are intended to clarify tax practices but neither substantially increase nor decrease tax revenues, and which may be adopted by home rule municipalities without a Tabor election. (Colo. Const. Art 10, sec. 20)
- Commerce City Tax Code Section 20-17 calls for the City to cooperate with and participate in tax simplification efforts convened by the Colorado Municipal League.
- Tax Division and City Attorney conducting final review of specific language.
- Reference materials are attached for your reference.

Staff Responsible (Department Head): Sheryl Carstens, Finance Director

Staff Member Presenting: Sheryl Carstens, Finance Director