



## Legislation Text

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**File #:** Pres 18-350, **Version:** 1

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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