

CHAPTER 361

TAXATION

SENATE BILL 25-018

BY SENATOR(S) Bridges and Kipp, Frizell, Jodeh, Michaelson Jenet, Snyder;
also REPRESENTATIVE(S) Taggart, Clifford, Garcia, Joseph, Keltie, Lindsay, Lindstedt, Mauro, Pugliese, Ricks, Titone.

AN ACT

CONCERNING ONLINE SEARCHING FOR SALES AND USE TAX INFORMATION, 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, 39-21-113, **add** (37) as follows:

39-21-113. Reports and returns - rule - repeal. (37) NOTWITHSTANDING THE CONFIDENTIALITY REQUIREMENTS OF THIS SECTION, THE EXECUTIVE DIRECTOR SHALL ALLOW EVERY SALES AND USE TAX LICENSE AND EVERY SALES AND USE TAX EXEMPTION CERTIFICATE TO BE SEARCHABLE BY THE NAME AND IDENTIFICATION NUMBER OF THE SALES AND USE TAX LICENSEE OR THE SALES AND USE TAX EXEMPTION CERTIFICATE HOLDER.

SECTION 2. Appropriation. (1) For the 2025-26 state fiscal year, \$9,718 is appropriated to the department of revenue for use by the taxation business group. This appropriation is from the general fund. To implement this act, the division may use this appropriation as follows:

- (a) \$9,270 for tax administration IT system (GenTax) support; and
- (b) \$448 for personal services related to taxation services.

SECTION 3. 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

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held in November 2026 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

Approved: June 3, 2025