

1965

Amending 138-5-6 (1) and (2) (b), and 138-5-33 (1), Colorado Revised Statutes 1963, as Amended, Relating to the Method of Collection of the Sales and Use Tax.

Colorado General Assembly

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CHAPTER 3

TAXATION II—SPECIFIC TAXES

SALES AND USE TAX

(House Bill No. 1001. By Representatives Hogan, Gebhardt, Adcock, Arnold, Baer, Bain, Black, Brinton, Burch, Burns, Caywood, Clark, Cole, Colorado, Compton, DeMoulin, Dines, Farley, Fentress, Foster, Friedman, Gillaspie, Golich, Gossard, Grandy, Grove, Hart, Jackson, Jordan, Kemp, Klein, Kopel, LaHaye, Lamb, Lisco, MacFarlane, McNeil, Miller, Monfort, Moore, Morris, O'Brien, Quinlan, Rinaldo, Safran, Schafer, Schubert, Singer, Skelton, Strait, Vanderhoof, Wallis, West, Wheeler, Woolf, and Yost.)

AN ACT

AMENDING 138-5-6 (1) AND (2) (b), AND 138-5-33 (1), COLORADO REVISED STATUTES 1963, AS AMENDED, RELATING TO THE METHOD OF COLLECTION OF THE SALES AND USE TAX.

Be It Enacted by the General Assembly of the State of Colorado:

Section 1. 138-5-6 (1) and (2) (b), Colorado Revised Statutes 1963, as amended by section 2 of House Bill No. 1119, enacted by the forty-fifth general assembly and approved by the governor on May 17, 1965, are hereby REPEALED AND RE-ENACTED, WITH AMENDMENTS, to read:

138-5-6.—**Schedule of sales tax.**—(1) There is hereby imposed upon all sales of commodities and services specified in section 138-5-4, a tax in accordance with the following schedule:

Amount of sale	Tax
\$.01 including \$.18	No tax
.19 including .51	1¢
.52 including .84	2¢
.85 including 1.00	3¢

On sales in excess of one dollar, the tax shall be three cents on each full dollar of the sales price, plus the tax shown in the above schedule for the applicable fractional part of a dollar of each such sales price.

Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.

(2) (b) Any retailer selling malt, vinous, or spirituous liquors by the drink may include in his sales price the tax levied under this article; provided, that no such retailer shall advertise or hold out to the public in any manner, directly or indirectly, that such tax is not included as a part of the sales price to the consumer. The schedule set forth in subsection (1) of this section shall be used by such retailer in determining amounts to be included in such sales price. No such retailer shall gain any benefit from the collection or payment of such tax, except as permitted in section 138-5-5 (1), nor shall the use of the schedule set forth in subsection (1) of this section relieve such retailer from liability for payment of the full amount of the tax levied by this article.

Section 2. 138-5-33 (1), Colorado Revised Statutes 1963, as amended by section 6 of House Bill No. 1119, enacted by the forty-fifth general assembly and approved by the governor on May 17, 1965, is hereby **REPEALED AND RE-ENACTED, WITH AMENDMENTS**, to read:

138-5-33.—**Authorization of tax.**—(1) There is hereby imposed and there shall be collected from every person in this state a tax or excise for the privilege of storing, using, or consuming in this state any articles of tangible personal property purchased at retail. Such tax shall be payable to and shall be collected by the director of revenue in accordance with the following schedule:

On storage or acquisition charges or costs	Tax
\$.01 including \$.18	No tax
.19 including .51	1¢
.52 including .84	2¢
.85 including 1.00	3¢

On storage or acquisition charges or costs in excess of one dollar, the tax shall be three cents on each full dollar of such storage or acquisition charges or costs, plus the tax shown in the above schedule for the applicable fractional part of a dollar of each such charges or costs.

Section 3.—**Effective date.**—This act shall take effect on August 1, 1965.

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, and safety.

Approved July 20, 1965.