

Second Regular Session
Seventy-fourth General Assembly
STATE OF COLORADO

INTRODUCED

LLS NO. 24-0546.01 Alison Killen x4350

HOUSE BILL 24-1349

HOUSE SPONSORSHIP

Duran, Lindstedt

SENATE SPONSORSHIP

(None),

House Committees
Finance

Senate Committees

A BILL FOR AN ACT

101 CONCERNING A NEW EXCISE TAX RELATED TO FIREARMS, AND, IN
102 CONNECTION THEREWITH, CONTINGENT ON VOTER APPROVAL
103 OF THE NEW TAX AND THE RETENTION BY THE STATE OF ALL
104 REVENUE GENERATED BY THE NEW TAX AT THE 2024 GENERAL
105 ELECTION, LEVYING AN EXCISE TAX ON THE GROSS TAXABLE
106 SALES OF FIREARMS DEALERS, FIREARMS MANUFACTURERS, AND
107 AMMUNITION VENDORS FROM THE RETAIL SALE IN THIS STATE
108 OF ANY FIREARM, FIREARM PRECURSOR PART, OR AMMUNITION
109 AND REQUIRING THE EXCISE TAX REVENUE TO BE SPENT FOR
110 CRIME VICTIM SUPPORT SERVICES, GUN VIOLENCE PREVENTION,
111 SAFE AND LAWFUL GUN USE, AND ENHANCEMENT OF SCHOOL
112 SAFETY.

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters or bold & italic numbers indicate new material to be added to existing law.
Dashes through the words or numbers indicate deletions from existing law.

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)

Subject to voter approval at the November 2024 general election, beginning April 1, 2025, the bill levies an excise tax on firearms dealers, firearms manufacturers, and ammunition vendors at the rate of 11% of the gross taxable sales from the retail sale of any firearm, firearm precursor part, or ammunition in this state and allows the state to collect and spend all revenue generated by the tax notwithstanding any limitations in section 20 of article X of the state constitution or any other provision of law. Such retail sales to peace officers and law enforcement agencies are exempt from the excise tax. In addition, such retail sales made during any month are exempt from the excise tax if the total amount of gross taxable sales made by the firearms dealer, firearms manufacturer, or ammunition vendor during the month are less than \$2,000.

Excise tax. Every firearms dealer, firearms manufacturer, and ammunition vendor engaged in the retail sale of firearms, firearm precursor parts, or ammunition in this state is required to file a return and remit the excise tax due on a monthly basis, provide specified information to the department of revenue (department) in the return, and maintain specified records that must be available for inspection by the department.

Allocation of tax revenue. The bill requires all money received and collected in payment of the excise tax to be transmitted for ultimate deposit in the firearms and ammunition excise tax cash fund (fund) created in the bill. All such money and any fund investment earnings must then be transferred as follows:

- The first \$45 million in the first fiscal year and that amount as adjusted for inflation or deflation in each fiscal year thereafter must be transferred to the Colorado crime victim services fund (victim services fund) in the division of criminal justice (division) of the department of public safety for crime victim services grants;
- The next \$5 million in each fiscal year must be transferred to the victims and witnesses assistance and law enforcement fund for local judicial districts;
- The next \$5 million in each fiscal year must be transferred to the victim services fund for mass tragedy response and prevention programs; except that any money that is transferred but not spent or encumbered for that purpose in a given fiscal year may be used by the division for

1 WORKING BEYOND THEIR MEANS TO ATTEMPT TO MEET THE GROWING
2 NEEDS OF VICTIMS AND SURVIVORS IN THEIR COMMUNITIES.

3 (c) OVER THE LAST SEVERAL YEARS, AGENCIES HAVE MADE THE
4 DIFFICULT DECISION TO DOWNSIZE DUE TO A LACK OF FUNDING WHILE, AT
5 THE SAME TIME, MORE VICTIMS AND SURVIVORS ARE SEEKING EXISTING
6 SERVICES AND MORE COMPLEX LEVELS OF SERVICES;

7 (d) ACCESS TO A FIREARM MAKES IT FIVE TIMES MORE LIKELY
8 THAT A WOMAN WILL DIE AT THE HANDS OF AN INTIMATE PARTNER. EVERY
9 MONTH, SEVENTY WOMEN NATIONWIDE, ON AVERAGE, ARE SHOT AND
10 KILLED BY AN INTIMATE PARTNER. OVER THIRTEEN PERCENT OF WOMEN
11 IN AMERICA ALIVE TODAY, AROUND TWENTY MILLION WOMEN, HAVE BEEN
12 THREATENED BY AN INTIMATE PARTNER USING A FIREARM. IN THE UNITED
13 STATES, BETWEEN 2014 AND 2019, SIXTY PERCENT OF MASS SHOOTING
14 EVENTS WERE FOUND TO BE DOMESTIC VIOLENCE ATTACKS OR TO HAVE
15 BEEN PERPETRATED BY THOSE WITH A HISTORY OF DOMESTIC VIOLENCE.

16 (e) FIREARMS, FIREARM PRECURSOR PARTS, AND AMMUNITION
17 SOLD BY FIREARMS DEALERS, FIREARMS MANUFACTURERS, AND
18 AMMUNITION VENDORS CONTRIBUTE TO GUN VIOLENCE AND ITS BROADER
19 SOCIETAL HARMS. GUN DEALERS, FOR EXAMPLE, ARE THE LEADING
20 SOURCE OF FIREARMS TRAFFICKED TO ILLEGAL MARKETS, OFTEN THROUGH
21 STRAW PURCHASES AS WELL AS NEGLIGENT LOSSES.

22 (f) THE EXCISE TAX ON THE GROSS TAXABLE SALES OF FIREARMS
23 DEALERS, FIREARMS MANUFACTURERS, AND AMMUNITION VENDORS FOR
24 RETAIL SALES IN THIS STATE IS ANALOGOUS TO LONGSTANDING FEDERAL
25 LAW, WHICH HAS, SINCE 1919, PLACED A TEN TO ELEVEN PERCENT EXCISE
26 TAX ON THE SALE OF FIREARMS AND AMMUNITION BY MANUFACTURERS,
27 PRODUCERS, AND IMPORTERS;

1 (g) REVENUE FROM THIS FEDERAL EXCISE TAX HAS BEEN USED,
2 SINCE PASSAGE OF THE FEDERAL "PITTMAN-ROBERTSON WILDLIFE
3 RESTORATION ACT" IN 1937, TO FUND WILDLIFE CONSERVATION EFFORTS
4 THAT REMEDIATE THE EFFECTS THAT FIREARMS AND AMMUNITION HAVE
5 ON WILDLIFE POPULATIONS THROUGH GAME HUNTING, PARTICULARLY
6 THROUGH GRANTS TO STATE WILDLIFE AGENCIES, AND FOR
7 CONSERVATION-RELATED RESEARCH, TECHNICAL ASSISTANCE, HUNTER
8 SAFETY, AND HUNTER DEVELOPMENT;

9 (h) THIS ACT WILL SIMILARLY PLACE A REASONABLE STATE
10 SURTAX ON FIREARM AND AMMUNITION INDUSTRY MEMBERS THAT PROFIT
11 FROM THE SALE OF FIREARMS AND AMMUNITION IN ORDER TO GENERATE
12 SUSTAINED REVENUE FOR PROGRAMS THAT ARE DESIGNED TO REMEDIATE
13 THE DEVASTATING IMPACTS OF THESE PRODUCTS ON FAMILIES AND
14 COMMUNITIES ACROSS THIS STATE;

15 (i) THE NATIONAL RIFLE ASSOCIATION HAS REFERRED TO THE
16 FEDERAL EXCISE TAX SCHEME AS A "LEGISLATIVE MODEL" AND "FRIEND OF
17 THE HUNTER", AND THE NATIONAL SHOOTING SPORTS
18 FOUNDATION(NSSF) HAS REPEATEDLY EMPHASIZED THE IMPORTANCE OF
19 THIS FEDERAL FIREARM INDUSTRY EXCISE TAX AS WELL. A 2019
20 STATEMENT BY AN NSSF DIRECTOR PUBLISHED ON THE NSSF'S WEBSITE
21 EMPHASIZED THAT "AN OFTEN OVERLOOKED, AND CERTAINLY
22 UNDER-COMMUNICATED BENEFIT, IS THE IMPACT THAT EXCISE TAXES ON
23 FIREARMS AND AMMUNITION HAVE ON CONSERVATION AND WILDLIFE
24 POPULATIONS", AND A SIMILAR 2018 STATEMENT FROM NSSF PRAISED
25 KEY PITTMAN AND WILLIS ROBERTSON, THE LEGISLATORS WHO
26 SPONSORED THE FEDERAL EXCISE TAX, AS "HEROES OF THE MOST
27 SUCCESSFUL CONSERVATION MODEL IN THE WORLD".

1 (j) THIS ACT WILL SIMILARLY PROVIDE DEDICATED REVENUE TO
2 SUSTAIN AND EXPAND EFFECTIVE GUN VIOLENCE PREVENTION, HEALING,
3 AND RECOVERY PROGRAMS FOR FAMILIES AND COMMUNITIES ACROSS
4 COLORADO, PARTICULARLY IN COMMUNITIES MOST DISPROPORTIONATELY
5 IMPACTED BY GUN VIOLENCE;

6 (k) THIS ACT IS CONSISTENT WITH OUR NATION'S LONGSTANDING
7 HISTORICAL TRADITION OF REGULATING COMMERCIAL FIREARM AND
8 AMMUNITION MANUFACTURERS AND SELLERS, INCLUDING THROUGH
9 FEDERAL, STATE, AND LOCAL TAXES ON THIS COMMERCIAL ACTIVITY. AN
10 1883 CALIFORNIA STATUTE, FOR INSTANCE, DIRECTED LOCAL
11 GOVERNMENTS TO PROVIDE FOR PAYMENT OF ALL REVENUE ASSESSED AS
12 A TAX, OR RECEIVED FOR LICENSES, ON THE STORAGE, MANUFACTURE, AND
13 SALE OF GUNPOWDER AND RELATED PRODUCTS IN ORDER TO FUND A
14 "FIREMAN'S CHARITABLE FUND" TO SUPPORT PROFESSIONALS TASKED
15 WITH REMEDIATING THE COLLATERAL IMPACTS OF FIREARM-RELATED
16 COMMERCIAL ACTIVITY ON PUBLIC SAFETY THROUGH FIRE RISK.

17 (l) IN THE HISTORICAL RECORD, OTHER STATES, INCLUDING
18 MISSISSIPPI (1844), NORTH CAROLINA (1857), GEORGIA (1866),
19 ALABAMA (1867), THE THEN-INDEPENDENT KINGDOM OF HAWAII (1870),
20 NEBRASKA (1895), FLORIDA (1898), WYOMING (1899), AND VIRGINIA
21 (1926), HAVE SIMILARLY ENACTED LONGSTANDING COMMERCIAL,
22 OCCUPATIONAL, OR OTHER TAXES ON THOSE SELLING, PURCHASING, OR
23 POSSESSING FIREARMS AND OTHER DANGEROUS WEAPONS;

24 (m) THE TAX SPECIFIED IN THIS ACT IS A MODEST AND REASONABLE
25 TAX ON A PROFITABLE INDUSTRY WHOSE LAWFUL AND LEGITIMATE
26 BUSINESS ACTIVITY IMPOSES SUBSTANTIAL HARMFUL EXTERNALITIES ON
27 COLORADO'S FAMILIES, COMMUNITIES, AND TAXPAYERS. THE MODEST TAX

1 PROPOSED IN THIS ACT MIRRORS THE FEDERAL EXCISE TAX ON FIREARM
2 AND AMMUNITION INDUSTRY PARTICIPANTS AND IS SIMILARLY DEDICATED
3 TO FUNDING PROGRAMS TO REMEDIATE THE DIRECT COSTS TO INDIVIDUALS
4 AND COMMUNITIES RESULTING FROM THE ACCESSIBILITY OF FIREARMS AND
5 AMMUNITION IN THIS STATE.

6 **39-37-103. Definitions.** AS USED IN THIS ARTICLE 37, UNLESS THE
7 CONTEXT OTHERWISE REQUIRES:

8 (1) "AMMUNITION" MEANS AMMUNITION OR CARTRIDGE CASES,
9 PRIMERS, BULLETS, OR PROPELLANT POWDER DESIGNED FOR USE IN ANY
10 FIREARM.

11 (2) "AMMUNITION VENDOR" MEANS ANY PERSON WHO ENGAGES IN
12 ANY RETAIL SALE OF AMMUNITION TO A CONSUMER IN THIS STATE.

13 (3) "DEPARTMENT" MEANS THE DEPARTMENT OF REVENUE.

14 (4) "FIREARM" MEANS A FIREARM AS DEFINED IN SECTION
15 18-12-101 (1)(b.7) AND ANY INSTRUMENT OR DEVICE DESCRIBED IN
16 SECTION 18-1-901 (3)(h), 18-12-401 (1)(a), OR 18-12-506 (2).

17 (5) "FIREARM PRECURSOR PART" MEANS:

18 (a) AN UNFINISHED FRAME OR RECEIVER AS DEFINED IN SECTION
19 18-12-101 (1)(l);

20 (b) A FIRE CONTROL COMPONENT AS DEFINED IN SECTION
21 18-12-101 (1)(c.3);

22 (c) A DEVICE MARKETED OR SOLD TO THE PUBLIC THAT IS
23 DESIGNED OR ADAPTED TO BE INSERTED INTO, AFFIXED ONTO, OR USED IN
24 CONJUNCTION WITH A FIREARM IF THE DEVICE IS:

25 (I) REASONABLY DESIGNED OR INTENDED TO BE USED TO INCREASE
26 A FIREARM'S RATE OF FIRE, CONCEALABILITY, MAGAZINE CAPACITY, OR
27 DESTRUCTIVE CAPACITY; OR

1 (II) REASONABLY DESIGNED OR INTENDED TO BE USED TO
2 INCREASE A FIREARM'S STABILITY AND HANDLING WHEN THE FIREARM IS
3 REPEATEDLY FIRED; AND

4 (d) ANY MACHINE OR DEVICE THAT IS MARKETED OR SOLD TO THE
5 PUBLIC THAT IS REASONABLY DESIGNED OR INTENDED TO BE USED TO
6 MANUFACTURE OR PRODUCE A FIREARM.

7 (6) "FIREARMS DEALER" MEANS ANY PERSON WHO IS A FEDERALLY
8 LICENSED FIREARMS DEALER AS DEFINED IN SECTION 18-12-101 (1)(b.4)
9 OR A LICENSED GUN DEALER AS DEFINED IN SECTION 18-12-506 (6).

10 (7) "FIREARMS MANUFACTURER" MEANS ANY PERSON WHO IS
11 LICENSED TO MANUFACTURE FIREARMS OR AMMUNITION PURSUANT TO 18
12 U.S.C. SEC. 921 ET SEQ. AND WHO ENGAGES IN ANY RETAIL SALE OF A
13 FIREARM, FIREARM PRECURSOR PART, OR AMMUNITION TO A CONSUMER IN
14 THIS STATE.

15 (8) "FUND" MEANS THE FIREARMS AND AMMUNITION EXCISE TAX
16 CASH FUND CREATED IN SECTION 39-37-301 (1)(a).

17 (9) "GROSS TAXABLE SALES" HAS THE SAME MEANING AS SET
18 FORTH IN SECTION 39-26-102 (5).

19 (10) (a) "LAW ENFORCEMENT AGENCY" MEANS A DEPARTMENT OR
20 AGENCY OF THE STATE OR OF A COUNTY, CITY, CITY AND COUNTY, OR
21 TOWN WITHIN THE STATE THAT EMPLOYS AT LEAST ONE PEACE OFFICER
22 WHO IS AUTHORIZED TO CARRY A FIREARM WHILE ON DUTY.

23 (b) "LAW ENFORCEMENT AGENCY" INCLUDES A FEDERAL LAW
24 ENFORCEMENT AGENCY AND A TRIBAL LAW ENFORCEMENT AGENCY.

25 (11) (a) "PEACE OFFICER" MEANS A CERTIFIED PEACE OFFICER
26 DESCRIBED IN SECTION 16-2.5-102.

27 (b) "PEACE OFFICER" INCLUDES A POLICE OFFICER OR CRIMINAL

1 INVESTIGATOR EMPLOYED BY A FEDERAL OR TRIBAL LAW ENFORCEMENT
2 AGENCY AND A QUALIFIED RETIRED LAW ENFORCEMENT OFFICER, AS
3 DEFINED IN 18 U.S.C. SEC. 926C (c).

4 (12) "RETAIL SALE" HAS THE SAME MEANING AS SET FORTH IN
5 SECTION 39-26-102 (9).

6 **39-37-104. Firearms, firearm precursor parts, and**
7 **ammunition - excise tax levied upon gross taxable sales - tax rate.** ON
8 AND AFTER APRIL 1, 2025, THERE IS LEVIED AN EXCISE TAX UPON
9 FIREARMS DEALERS, FIREARMS MANUFACTURERS, AND AMMUNITION
10 VENDORS AT THE RATE OF ELEVEN PERCENT OF THE GROSS TAXABLE SALES
11 FROM THE RETAIL SALE IN THIS STATE OF ANY FIREARM, FIREARM
12 PRECURSOR PART, OR AMMUNITION. A FIREARMS DEALER, FIREARMS
13 MANUFACTURER, OR AMMUNITION VENDOR SHALL PAY THE TAX LEVIED BY
14 THIS SECTION TO THE DEPARTMENT IN ACCORDANCE WITH THE PROVISIONS
15 OF THIS PART 1.

16 **39-37-105. Exemptions.** (1) THE GROSS TAXABLE SALES FROM
17 THE RETAIL SALE OF ANY FIREARM, FIREARM PRECURSOR PART, OR
18 AMMUNITION TO A PEACE OFFICER OR A LAW ENFORCEMENT AGENCY
19 EMPLOYING THAT PEACE OFFICER ARE EXEMPT FROM TAXATION PURSUANT
20 TO THIS ARTICLE 37.

21 (2) THE MONTHLY GROSS TAXABLE SALES OF A LICENSED
22 FIREARMS DEALER, FIREARMS MANUFACTURER, OR AMMUNITION VENDOR
23 FOR THE RETAIL SALE OF ANY FIREARM, FIREARM PRECURSOR PART, OR
24 AMMUNITION ARE EXEMPT FROM TAXATION PURSUANT TO THIS ARTICLE
25 37 IN ANY MONTHLY PERIOD IN WHICH THE TOTAL AMOUNT OF GROSS
26 TAXABLE SALES FROM SUCH RETAIL SALES BY THAT FIREARMS DEALER,
27 FIREARMS MANUFACTURER, OR AMMUNITION VENDOR IS LESS THAN TWO

1 THOUSAND DOLLARS.

2 **39-37-106. Administration and enforcement - rules.** (1) THE
3 DEPARTMENT SHALL ADMINISTER AND ENFORCE THE TAX LEVIED
4 PURSUANT TO THIS PART 1 IN ACCORDANCE WITH THE PROVISIONS OF
5 ARTICLE 21 OF THIS TITLE 39 AND PART 1 OF ARTICLE 26 OF THIS TITLE 39,
6 INCLUDING ANY PENALTIES FOR FAILURE TO MAKE ANY RETURN OR TO PAY
7 ANY TAX; EXCEPT THAT, IN THE EVENT OF A CONFLICT BETWEEN THE
8 PROVISIONS OF THIS PART 1 AND THE PROVISIONS OF ARTICLE 21 OF THIS
9 TITLE 39 OR PART 1 OF ARTICLE 26 OF THIS TITLE 39, THE PROVISIONS OF
10 THIS PART 1 CONTROL.

11 (2) THE DEPARTMENT SHALL PROMULGATE RULES FOR THE
12 IMPLEMENTATION OF THIS PART 1.

13 **39-37-107. Books and records to be preserved.** (1) EVERY
14 FIREARMS DEALER, FIREARMS MANUFACTURER, AND AMMUNITION VENDOR
15 SHALL KEEP COMPLETE AND ACCURATE RECORDS NECESSARY FOR THE
16 DETERMINATION OF THE CORRECT TAX LIABILITY, INCLUDING ITEMIZED
17 INVOICES OF ALL RETAIL SALES OF ANY FIREARMS, FIREARM PRECURSOR
18 PARTS, OR AMMUNITION IN THIS STATE.

19 (2) A FIREARMS DEALER, FIREARMS MANUFACTURER, OR
20 AMMUNITION VENDOR SHALL PROVIDE A COPY OF THE RECORDS REQUIRED
21 TO BE KEPT PURSUANT TO SUBSECTION (1) OF THIS SECTION, AND ANY
22 OTHER RECORDS DEEMED NECESSARY BY THE DEPARTMENT FOR THE
23 DETERMINATION OF THE CORRECT TAX LIABILITY TO THE DEPARTMENT, IF
24 SO REQUESTED. THE DEPARTMENT MAY ESTABLISH THE ACCEPTABLE FORM
25 OF SUCH RECORDS.

26 **39-37-108. Returns and remittance of tax - civil penalty.**
27 (1) EVERY FIREARMS DEALER, FIREARMS MANUFACTURER, AND

1 AMMUNITION VENDOR SHALL FILE A RETURN WITH THE DEPARTMENT EACH
2 MONTH. THE RETURN, WHICH MUST BE UPON FORMS PRESCRIBED AND
3 FURNISHED BY THE DEPARTMENT, MUST CONTAIN THE GROSS TAXABLE
4 SALES FROM THE RETAIL SALE IN THIS STATE OF ANY FIREARM, FIREARM
5 PRECURSOR PART, OR AMMUNITION BY THE FIREARMS DEALER, FIREARMS
6 MANUFACTURER, OR AMMUNITION VENDOR DURING THE PRECEDING
7 MONTH, THE TAX DUE THEREON, AND ANY OTHER INFORMATION THAT THE
8 DEPARTMENT MAY REASONABLY REQUIRE.

9 (2) EVERY FIREARMS DEALER, FIREARMS MANUFACTURER, AND
10 AMMUNITION VENDOR SHALL FILE THE RETURN REQUIRED BY SUBSECTION
11 (1) OF THIS SECTION WITH THE DEPARTMENT BY THE TWENTIETH DAY OF
12 THE MONTH FOLLOWING THE MONTH REPORTED AND WITH THE REPORT
13 SHALL REMIT THE AMOUNT OF TAX DUE.

14 **39-37-109. Distribution of tax collected.** (1) EACH MONTH, THE
15 STATE TREASURER SHALL CREDIT THE MONEY COLLECTED FOR PAYMENT
16 OF THE TAX LEVIED PURSUANT TO THIS PART 1 TO THE OLD AGE PENSION
17 FUND CREATED IN SECTION 1 OF ARTICLE XXIV OF THE STATE
18 CONSTITUTION IN ACCORDANCE WITH SECTION 2 (a) AND (f) OF ARTICLE
19 XXIV OF THE STATE CONSTITUTION AND SHALL FURTHER TRANSFER AN
20 AMOUNT EQUAL TO THIS AMOUNT FROM THE OLD AGE PENSION FUND TO
21 THE GENERAL FUND IN ACCORDANCE WITH SECTION 7 (c) OF ARTICLE
22 XXIV OF THE STATE CONSTITUTION.

23 (2) EACH MONTH, THE STATE TREASURER SHALL TRANSFER AN
24 AMOUNT EQUAL TO THE AMOUNT OF MONEY COLLECTED FOR PAYMENT OF
25 THE TAX LEVIED PURSUANT TO THIS PART 1 FROM THE GENERAL FUND TO
26 THE FUND FOR DISTRIBUTION IN ACCORDANCE WITH SECTION 39-37-301
27 (2).

1 ISSUE: "SHALL STATE TAXES BE INCREASED BY \$_____ ANNUALLY FOR THE
2 PURPOSE OF FUNDING CRIME VICTIM SERVICES, THE REDUCTION OF GUN
3 VIOLENCE, THE SAFE AND LAWFUL USE OF FIREARMS, AND THE
4 ENHANCEMENT OF SCHOOL SAFETY BY LEVYING A TAX ON FIREARMS
5 DEALERS, FIREARMS MANUFACTURERS, AND AMMUNITION VENDORS AT
6 THE RATE OF 11% OF THE GROSS TAXABLE SALES FROM THE RETAIL SALE
7 IN THIS STATE OF ANY FIREARM, FIREARM PRECURSOR PART, OR
8 AMMUNITION, WITH THE STATE KEEPING AND SPENDING ALL OF THE NEW
9 TAX REVENUE AS A VOTER-APPROVED REVENUE CHANGE?"

10 (3) FOR PURPOSES OF SECTION 1-5-407, THE BALLOT ISSUE IS A
11 PROPOSITION. SECTION 1-40-106 (3)(d) DOES NOT APPLY TO THE BALLOT
12 ISSUE.

13 PART 3

14 FIREARMS AND AMMUNITION EXCISE TAX CASH FUND

15 **39-37-301. Firearms and ammunition excise tax cash fund -**
16 **creation - distribution.** (1) (a) THE FIREARMS AND AMMUNITION EXCISE
17 TAX CASH FUND IS CREATED IN THE STATE TREASURY. THE FUND CONSISTS
18 OF MONEY TRANSFERRED TO THE FUND PURSUANT TO SECTION 39-37-109
19 (2) AND ANY OTHER MONEY THAT THE GENERAL ASSEMBLY MAY
20 APPROPRIATE OR TRANSFER TO THE FUND.

21 (b) THE STATE TREASURER SHALL CREDIT ALL INTEREST AND
22 INCOME DERIVED FROM THE DEPOSIT AND INVESTMENT OF MONEY IN THE
23 FUND TO THE FUND.

24 (2) (a) EXCEPT FOR ANY MONEY IN THE FUND THAT IS ANNUALLY
25 APPROPRIATED BY THE GENERAL ASSEMBLY PURSUANT TO SUBSECTION
26 (2)(b) OF THIS SECTION, MONEY PAID INTO THE FUND PURSUANT TO
27 SECTION 39-37-109 (2) OR CREDITED TO THE FUND PURSUANT TO

1 SUBSECTION (1)(b) OF THIS SECTION MUST BE DISTRIBUTED FROM THE
2 FUND AS FOLLOWS:

3 (I) (A) THE FIRST FORTY-FIVE MILLION DOLLARS PAID INTO THE
4 FUND IN THE FIRST FISCAL YEAR IN WHICH MONEY IS TRANSFERRED TO THE
5 FUND MUST BE TRANSFERRED TO THE COLORADO CRIME VICTIM SERVICES
6 FUND CREATED IN SECTION 24-33.5-505.5 (2) AND USED FOR CRIME VICTIM
7 SERVICES GRANTS, AS DESCRIBED IN SECTION 24-33.5-505.5 (3);

8 (B) FOR EACH FISCAL YEAR THEREAFTER, THE STATE TREASURER
9 SHALL ANNUALLY ADJUST THE AMOUNT REQUIRED TO BE TRANSFERRED
10 PURSUANT TO SUBSECTION (2)(a)(I)(A) OF THIS SECTION FOR INFLATION
11 OR DEFLATION AND SHALL ROUND THE ADJUSTED AMOUNT UPWARD OR
12 DOWNWARD TO THE NEAREST ONE THOUSAND DOLLARS. INFLATION OR
13 DEFLATION IS MEASURED BY THE ANNUAL PERCENTAGE CHANGE IN THE
14 UNITED STATES DEPARTMENT OF LABOR'S BUREAU OF LABOR STATISTICS
15 CONSUMER PRICE INDEX, OR A SUCCESSOR INDEX, FOR
16 DENVER-AURORA-LAKEWOOD FOR "ALL ITEMS" PAID BY URBAN
17 CONSUMERS.

18 (II) AFTER THE REQUIREMENT IN SUBSECTION (2)(a)(I) OF THIS
19 SECTION IS MET, THE NEXT FIVE MILLION DOLLARS PAID INTO THE FUND IN
20 EACH FISCAL YEAR MUST BE TRANSFERRED TO THE VICTIMS AND
21 WITNESSES ASSISTANCE AND LAW ENFORCEMENT FUND CREATED IN
22 SECTION 24-4.2-103 (1);

23 (III) AFTER THE REQUIREMENT IN SUBSECTION (2)(a)(II) OF THIS
24 SECTION IS MET, THE NEXT FIVE MILLION DOLLARS PAID INTO THE FUND IN
25 EACH FISCAL YEAR MUST BE TRANSFERRED TO THE COLORADO CRIME
26 VICTIM SERVICES FUND CREATED IN SECTION 24-33.5-505.5 (2) AND USED
27 FOR MASS TRAGEDY RESPONSE AND PREVENTION PROGRAMS; EXCEPT THAT

1 ANY MONEY SO TRANSFERRED IN EXCESS OF THE AMOUNTS NEEDED FOR
2 MASS TRAGEDY RESPONSE AND PREVENTION PROGRAMS MUST BE USED
3 FOR CRIME VICTIM SERVICES GRANTS, AS DESCRIBED IN SECTION
4 24-33.5-505.5 (3);

5 (IV) AFTER THE REQUIREMENT IN SUBSECTION (2)(a)(III) OF THIS
6 SECTION IS MET, THE NEXT FOUR MILLION DOLLARS PAID INTO THE FUND
7 IN EACH FISCAL YEAR MUST BE TRANSFERRED TO THE WILDLIFE CASH FUND
8 CREATED IN SECTION 33-1-112 (1)(a) AND USED FOR ADMINISTRATION
9 AND ENFORCEMENT OF WILDLIFE LAWS AGAINST THE ILLEGAL USE OF
10 FIREARMS IN ACCORDANCE WITH SECTION 33-1-112 (1)(d);

11 (V) AFTER THE REQUIREMENT IN SUBSECTION (2)(a)(IV) OF THIS
12 SECTION IS MET, THE NEXT TWO MILLION DOLLARS PAID INTO THE FUND
13 EACH FISCAL YEAR MUST BE TRANSFERRED TO THE WILDLIFE CASH FUND
14 CREATED IN SECTION 33-1-112 (1)(a) AND USED FOR PROGRAMS TO
15 SUPPORT SHOOTING AND SHOOTING RANGE SAFETY IN ACCORDANCE WITH
16 SECTION 33-1-112 (1)(d); AND

17 (VI) AFTER THE REQUIREMENT IN SUBSECTION (2)(a)(V) OF THIS
18 SECTION IS MET, ALL REMAINING MONEY PAID INTO THE FUND IN EACH
19 FISCAL YEAR MUST BE TRANSFERRED TO THE COLORADO CRIME VICTIM
20 SERVICES FUND CREATED IN SECTION 24-33.5-505.5 (2) AND USED FOR
21 CRIME VICTIM SERVICES GRANTS, AS DESCRIBED IN SECTION 24-33.5-505.5
22 (3).

23 (b) THE GENERAL ASSEMBLY MAY ANNUALLY APPROPRIATE
24 MONEY PAID INTO THE FUND PURSUANT TO SECTION 39-37-109 (2) TO THE
25 DEPARTMENT OF REVENUE FOR THE DIRECT AND INDIRECT COSTS
26 ASSOCIATED WITH IMPLEMENTING THIS ARTICLE 37.

27 **SECTION 2.** In Colorado Revised Statutes, 24-4.2-103, **amend**

1 (1.5) as follows:

2 **24-4.2-103. Victims and witnesses assistance and law**
3 **enforcement fund - control of fund.** (1.5) In addition to the money paid
4 into the fund pursuant to subsection (1) of this section, the fund consists
5 of money paid pursuant to section 17-27-104 (4)(b)(IV), money
6 transferred from the marijuana tax cash fund pursuant to section
7 39-28.8-501 (4.9)(c), MONEY TRANSFERRED TO THE FUND PURSUANT TO
8 SECTION 39-37-301 (2)(a)(II), and any other money that the general
9 assembly may appropriate or transfer to the fund.

10 **SECTION 3.** In Colorado Revised Statutes, 24-33.5-505.5,
11 **amend** (2), (3), and (5)(a) as follows:

12 **24-33.5-505.5. Colorado crime victim services fund - creation**
13 **- uses - applications for grants - legislative declaration - repeal.**

14 (2) (a) The Colorado crime victim services fund is created in the state
15 treasury and referred to in this section as the "fund". The fund consists of
16 money transferred to the fund pursuant to subsection (4) of this section,
17 MONEY TRANSFERRED TO THE FUND PURSUANT TO SECTION 39-37-301
18 (2)(a)(I), (2)(a)(III), AND (2)(a)(VI), and any other money that the general
19 assembly may appropriate or transfer to the fund.

20 (b) Money ~~in~~ PAID INTO the fund PURSUANT TO SUBSECTION (4) OF
21 THIS SECTION is continuously appropriated to the division for crime victim
22 services grants, as described in subsection (3) of this section.

23 (c) MONEY PAID INTO THE FUND PURSUANT TO SECTION 39-37-301
24 (2)(a)(I) AND (2)(a)(VI) MUST BE USED FOR CRIME VICTIM SERVICES
25 GRANTS, AS DESCRIBED IN SUBSECTION (3) OF THIS SECTION.

26 (d) MONEY PAID INTO THE FUND PURSUANT TO SECTION 39-37-301
27 (2)(a)(III) MUST BE USED FOR MASS TRAGEDY RESPONSE AND PREVENTION

1 PROGRAMS.

2 (e) THE STATE TREASURER SHALL CREDIT ALL INTEREST AND
3 INCOME DERIVED FROM THE DEPOSIT AND INVESTMENT OF MONEY IN THE
4 FUND TO THE FUND.

5 (3) The division shall award grants from the fund to governmental
6 agencies and nonprofit organizations that provide services for crime
7 victims, including attending to the needs of animal companions. A grant
8 award may be used to enhance or provide services for crime victims OR
9 FOR THE PREVENTION OF CRIMES. The division shall award grants from the
10 fund in accordance with the division's process for awarding grants
11 described in section 24-33.5-507.

12 (5) (a) The division may use up to five hundred thousand dollars
13 of the money transferred to the fund pursuant to subsection (4) of this
14 section and up to five percent of any other money transferred or
15 appropriated to the fund for development and administrative costs
16 incurred by the division pursuant to this section; EXCEPT THAT THE
17 DIVISION MAY USE UP TO TEN PERCENT OF THE MONEY TRANSFERRED TO
18 THE FUND PURSUANT TO SECTION 39-37-301 (2)(a)(I), (2)(a)(III), AND
19 (2)(a)(VI) FOR DEVELOPMENT AND ADMINISTRATIVE COSTS INCURRED BY
20 THE DIVISION PURSUANT TO SUBSECTION (2)(c) OF THIS SECTION.

21 **SECTION 4.** In Colorado Revised Statutes, 33-1-112, **amend**
22 (1)(a); and **add** (1)(d) as follows:

23 **33-1-112. Funds - cost accounting - definition - repeal.**

24 (1) (a) Except as provided in subsections (7) and (8) of this section,
25 sections 33-1-112.5 and 33-6-105, and in part 7 of article 22 of title 39,
26 all money received from wildlife license fees, all money from all other
27 wildlife sources, all money from fees collected pursuant to section

1 42-3-267 (4)(a)(II), ALL MONEY TRANSFERRED PURSUANT TO SECTION
2 39-37-301 (2)(a)(IV) AND (2)(a)(V), and all interest earned on such
3 money shall be deposited in the state treasury and credited to the wildlife
4 cash fund, which fund is hereby created. Except as provided in ~~subsection~~
5 ~~(1)(c)~~ SUBSECTIONS (1)(c) AND (1)(d) of this section, the money in the
6 wildlife cash fund shall be utilized for expenditures authorized or
7 contemplated by and not inconsistent with the provisions of articles 1 to
8 6 of this title 33 for wildlife activities and functions and for the financing
9 of impact assistance grants pursuant to part 3 of article 25 of title 30. All
10 money so deposited in the wildlife cash fund shall remain in the fund to
11 be used for the purposes set forth in the provisions of articles 1 to 6 of
12 this title 33 and shall not be deposited in or transferred to the general fund
13 of the state of Colorado or any other fund.

14 (d) (I) THE DIVISION SHALL USE THE MONEY TRANSFERRED TO THE
15 FUND PURSUANT TO SECTION 39-37-301 (2)(a)(IV) FOR ANY PURPOSE
16 RELATED TO THE ADMINISTRATION AND ENFORCEMENT OF WILDLIFE LAWS
17 AGAINST THE ILLEGAL USE OF FIREARMS; AND

18 (II) THE DIVISION SHALL USE THE MONEY TRANSFERRED TO THE
19 FUND PURSUANT TO SECTION 39-37-301 (2)(a)(V) FOR ANY PURPOSE
20 RELATED TO PROGRAMS TO SUPPORT SHOOTING AND SHOOTING RANGE
21 SAFETY.

22 **SECTION 5. Effective date.** (1) Except as otherwise provided
23 in subsection (2) of this section, this act takes effect only if, at the
24 November 2024 statewide election, a majority of voters approve the ballot
25 issue referred in accordance with section 39-37-201, Colorado Revised
26 Statutes, created in section 1 of this act. If the voters approve the ballot
27 issue, then this act takes effect on the date of the official declaration of

1 the vote thereon by the governor.

2 (2) Section 39-37-201, Colorado Revised Statutes, created in
3 section 1 of this act, takes effect upon passage.

4 **SECTION 6. Safety clause.** The general assembly finds,
5 determines, and declares that this act is necessary for the immediate
6 preservation of the public peace, health, or safety or for appropriations for
7 the support and maintenance of the departments of the state and state
8 institutions.