



SB6 Stakeholder Consortium Meeting



DECEMBER 11, 2019

Agenda



- Welcome/Introductions
- Update on GIS
- Update on Vendor Selection
- User Options to be discussed
- Schedule of Meetings for 2020
- Possible Meeting Sites
- Website Information on the progress of SB6

Discussion Topics



- **How important are these questions to ask a business during the registration process?**
 - A. Do you have a physical location inside Colorado and, if yes, which jurisdiction does that physical location reside ?
 - B. Economic versus physical nexus: Should the system distinguish between physical nexus and economic nexus businesses for local licensing?

Discussion Topics



- **How do you input data?**
- **Do you use Excel or XML?**

Discussion Topics



- **When remitting tax, if the payer does not have a local account number for a jurisdiction they are trying to pay:**
 - A. Do we prompt them to provide those account numbers and not let them continue?
 - B. Do we allow a filing to be completed without a valid local account number?
 - C. Do we allow it to be continued but they have to come back to input an account number for it to be completed?

Discussion Topics



- **Latitude for Business**

If a taxpayer has errors in their upload and needs to upload a new document to correct it, do we allow taxpayers to remove their tax form, upload and generate a new one (with current due dates and periods only) without technical assistance from CDOR?

Or do they need manual (CDOR) intervention to change a file?

Or do we keep a history of changes but let businesses do this?

Discussion Topics



- Should a business be allowed to file without providing the Schedule B Use Tax details, or should they be required to do so based on the jurisdiction's settings in the Jurisdiction Tool?
- Currently, this information is required for all jurisdictions in our proposed system.
How big of an issue is this?

Discussion Topics



- **Should we have different licenses for businesses that do not have a physical nexus?**
- **A zero dollar license feature?**
- **Should an out of state business pay a license fee before remitting the sales tax on a remote sale?**
- **How do we collect the business license fee from out of state businesses today?**