

RESOLUTION NO. 51-20

A RESOLUTION APPROVING THE
INTERGOVERNMENTAL AGREEMENT BETWEEN THE
CITY OF COLORADO SPRINGS AND COLORADO
DEPARTMENT OF REVENUE FOR THE PURPOSE OF
PERMITTING ACCESS TO THE SALES AND USE TAX
SOFTWARE SYSTEM

WHEREAS, the City Council finds that it is in the City's interest, by and through the Colorado Springs Finance Department, to have access to the Sales and Use Tax Software System (SUTS System) and its related tax information look up tool; and

WHEREAS, the City is authorized pursuant to Section 29-1-203, C.R.S. and Article XX of the Colorado Constitution to cooperate and contract with other local government agencies to provide any function, service or facility lawfully authorized to each of the cooperating government units.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF COLORADO SPRINGS:

Section 1. The City Council hereby approves the Intergovernmental Agreement attached hereto as Exhibit "A."

Section 2. The City Council further authorizes the Mayor of the City of Colorado Springs and the Chief Financial Officer of the City of Colorado Springs to execute and administer the Intergovernmental Agreement on behalf of the City.


Section 3. The City Clerk is directed to attest the Council President's signature on this Resolution and affix the seal of the City.

DATED at Colorado Springs, Colorado, this 14th day of July, 2020.



Council President

ATTEST:



Sarah B. Johnson, City Clerk



EXHIBIT "A"

(IGA)

AGREEMENT REGARDING DEPARTMENT OF REVENUE SALES AND USE TAX SOFTWARE (“SUTS SYSTEM”)

This agreement regarding the SUTS System (“**Agreement**”) is entered between the Colorado Department of Revenue (“**CDOR**”) and the undersigned home rule local taxing jurisdiction (“**Jurisdiction**,” collectively, “**the Parties**”) for the purposes of permitting access to the SUTS System and its related tax information look up tool as described in this Agreement. The SUTS System permits the acceptance of returns and processing of payments for the sales and use tax levied by the state and any local taxing jurisdictions in accord with the objectives of SB19-006. To further those objectives here, the Parties agree to the following:

AGREEMENT

CDOR grants Jurisdiction access to the SUTS System for Jurisdiction’s use in the collection and payment of Sales and Use tax under the terms set forth in this Agreement.

A. Purpose of Agreement

Pursuant to Senate Bill 19-006, CDOR has contracted with vendors, including at this time, MUNIREvs, Inc. and Transaction Tax Resources, Inc., Fast Enterprises, LLC, and others, which may change from time to time (collectively, “**Vendors**”) to provide a sales and use tax simplification system that allows taxpayers to look up and remit sales and use taxes through a single portal managed by Vendors and held in trust for the benefit of the Jurisdiction.

B. Definitions

- 1) “**Confidential Information**” means any information derived from the SUTS System, including but not limited to taxpayer information, return information, and “personally identifiable information,” as defined in section 24-73-101(4) (b), C.R.S.
- 2) A “**Security Incident**,” has the meaning set forth in section 24-37.5-402(10), C.R.S., which is “an accidental or deliberate event that results in or constitutes an imminent threat of the unauthorized access, loss, disclosure, modification, disruption, or destruction of communication and information resources. Security incidents include but are not limited to: a) detection of a virus, worm, malware, etc; b) unauthorized use of an information resource; c) unauthorized modification of an information resource; d) theft or diversion of an information resource; e) theft or diversion of property using an information resource, and f) vandalism or other damage to an information resource.”

shall be transferred to Jurisdiction as soon as the funds have settled with the SUTS bank following NACHA guidelines.

2) If any Taxpayer payment is returned via an ACH or credit card charge-back against the account past the settlement process above, that Jurisdiction will pay applicable amounts back to the SUTS System within five banking days of notification of return.

E. Data and Reports.

1) Jurisdiction will have access to all information from tax forms processed in the SUTS System that involve transactions within the Jurisdiction via CSV file downloads, PDF files or some other manner that is mutually acceptable.

2) The following reports will be available to Jurisdiction with the SUTS System:

- a) Assessment Report: This report shows all assessments, by business and includes several filters.
- b) Form Data Report: The form data report provides the ability to see all data for a taxpayer's form (e.g., gross sales through all deductions).
- c) Business Comparison Reports by Month: Allows review of trends over time for particular businesses, or an audience of businesses.
- d) Business Contact Report.
- e) Missing Account Number Report for validating Jurisdiction's Local Account Number for each registered account in the SUTS System.

F. Support.

CDOR will provide Taxpayer user support during regular, published State business hours. Support to Jurisdiction's administrative users for system questions is provided by Vendor specialists who will be available by email and phone Monday through Friday from 8:00 am to 5:00 pm Mountain Time, excluding Federal and State Holidays.

G. Retention of Data.

The SUTS System will retain, for a minimum of three years, all data, records, returns, and information: a) submitted by Taxpayers to the SUTS System, b) derived from Taxpayer submissions, and c) transferred to Jurisdiction.

H. System Failure.

If the SUTS System becomes disabled, CDOR will use good faith and reasonable

3) The local account numbers will include the Taxpayer's account number, business name, dba, FEIN#, address and any other contact information or the SUTS System to validate and match the registered account to Jurisdiction's account number.

4) The SUTS System will not activate for Jurisdiction for tax receipts until the Existing Account Number Data File has been provided to CDOR, imported to the SUTS System and validated by Vendor.

5) It is the responsibility of Jurisdiction to update the account numbers that need to be added or edited in the SUTS System in order to display the local account number on future tax returns generated from the SUTS System.

L. Use Tax Purchase Details.

Taxpayers filing tax returns through the SUTS System are not required to include use tax purchase details. Purchase details are typically required on Schedule B to tax returns required by local jurisdictions. However, nothing in this Agreement prevents Jurisdiction from requesting these use tax details directly from the Taxpayer.

M. Business Licenses.

The SUTS System will not require any Taxpayer to obtain separate Jurisdiction business licenses or any other license. Jurisdiction may, at Jurisdiction's discretion, use the information provided by the Taxpayer in the SUTS System to reach out separately and independently to their Jurisdiction's Taxpayers for licenses or any other requirements from the Jurisdiction that is not included in the SUTS System.

N. Frequency of Tax Filings.

Taxpayers may file tax returns via the SUTS System at the frequency which is required of Taxpayer for State taxes under CDOR regulations; however, Jurisdiction may request from CDOR that the Taxpayer may be moved to a more frequent filing, which will not be unreasonably denied.

O. Jurisdiction New Account Review.

When a Taxpayer submits a new registration with the SUTS System and does not have a Colorado Account Number, the SUTS System will require that the Taxpayer submit an online Sales Tax License Application and pay the State of Colorado license fee. The application and fee shall be sent to the CDOR for license issuance and account number creation for the Colorado Account Number. It is the

the SUTS onboarding process as a credit towards the transfer fees. Jurisdiction will replenish any funds used, paying in advance of each CDOR fiscal year on or before July 1 after receiving a notice of account and balance due by June 1.

T. Additional Terms.

- 1) **Governing Law.** This Agreement is governed by Colorado law without regard to conflicts of law principles.
- 2) **Survival of Terms.** Any terms that by their nature survive termination or expiration of this Agreement, will survive.
- 3) **Entire Agreement and Changes.** This Agreement constitutes the entire agreement between the Parties, and supersedes all prior or contemporaneous negotiations, agreements and representations, whether oral or written, related to this subject matter. No modification or waiver of any term of this Agreement is effective unless in a written instrument signed by both Parties.
- 4) **No Assignment.** Neither Party may assign or transfer this Agreement to a third party.
- 5) **Enforceability:** If any term of this Agreement is determined to be invalid or unenforceable, the other terms remain in effect.
- 6) **Notices:** All notices required or permitted to be given under this Agreement shall be in writing, and shall be delivered (a) by hand with receipt required, (b) by certified or registered mail to such Party's principal representative at the address set forth below or (c), as an email with read receipt requested addressed as given herein. This contact information may be changed by notice submitted in accordance with this section.

For CDOR:

Name: Scott McKimmy

Title: Director, Business Information Group

Email: Scott.McKimmy@state.co.us

Address: 1707 Cole Blvd., Lakewood, CO 80401

Phone: 720-793-8117

For Jurisdiction:

Name: _____

Title: _____

Email: _____

Address: _____

Phone: _____

Contract shall be construed or interpreted as a waiver, express or implied, of any of the immunities, rights, benefits, protections, or other provisions, contained in these statutes.

Jurisdiction Approval	
By	Title
*Signature	Date
Municipality or County of	Date
Jurisdiction Mailing Address	Appointee Phone Number
Appointee Name	Title
Appointee Signature	Appointee Email
Name of Chief Administrative Officer or Designee	Title
Chief Administrative Officer or Designee Signature	Chief Administrative Officer or Designee Email
<p>* <input type="checkbox"/> By checking this box and signing above, I hereby represent, warrant, assure, and guarantee that I have full legal authority to execute this Agreement on behalf of the Jurisdiction and to bind Jurisdiction to all the terms, conditions, provisions, and obligations of this Agreement.</p>	
Colorado Department of Revenue Approval	
By	Title
Signature	Date