

HOUSE COMMITTEE OF REFERENCE AMENDMENT
Committee on Finance.

HB26-1036 be amended as follows:

1 Amend printed bill, page 2, after line 1 insert:

2 **"SECTION 1.** In Colorado Revised Statutes, 29-1-204.5, **add**
3 (3)(f.3) as follows:

4 **29-1-204.5. Establishment of multijurisdictional housing**
5 **authorities.**

6 (3) The general powers of the authority include the following:

7 (f.3) SUBJECT TO THE PROVISIONS OF SUBSECTION (7.5) OF THIS
8 SECTION, TO LEVY, COLLECT, AND ENFORCE, IN ALL OF THE AREA WITHIN
9 THE BOUNDARIES OF THE AUTHORITY, A LOCAL EXCISE TAX ON VACANT
10 RESIDENTIAL UNITS AS PROVIDED IN SECTION 29-2-117;".

11 Renumber succeeding sections accordingly.

12 Page 2, line 5, strike "**definitions.**" and substitute "**definition.**".

13 Page 2, strike lines 7 through 12 and substitute "REQUIRES, "VACANT
14 RESIDENTIAL UNIT" MEANS A PROPERTY THAT IS:

15 (a) DESIGNED FOR USE PREDOMINANTLY AS A PLACE OF RESIDENCE
16 BY AN INDIVIDUAL, A FAMILY, OR FAMILIES; AND

17 (b) UNOCCUPIED AND NOT USED AS A RESIDENCE FOR A SPECIFIED
18 AMOUNT OF TIME, AS DETERMINED BY THE COUNTY, MUNICIPALITY, LOCAL
19 HOUSING TAX AUTHORITY, OR MULTIJURISDICTIONAL HOUSING AUTHORITY
20 THAT IMPOSES AN EXCISE TAX PURSUANT TO THIS SECTION.".

21 Page 3, strike lines 1 through 14.

22 Page 5, after line 3 insert:

23 "(4) (a) A COUNTY, MUNICIPALITY, LOCAL HOUSING TAX
24 AUTHORITY, OR MULTIJURISDICTIONAL HOUSING AUTHORITY THAT
25 IMPOSES AN EXCISE TAX PURSUANT TO THIS SECTION SHALL PROVIDE FOR
26 A PROCESS TO EXEMPT FROM THE EXCISE TAX ALL OF THE FOLLOWING
27 TYPES OF PROPERTIES:

28 (I) PROPERTY THAT IS LICENSED AS A SHORT-TERM RENTAL WITHIN
29 THE COUNTY, MUNICIPALITY, LOCAL HOUSING TAX AUTHORITY, OR
30 MULTIJURISDICTIONAL HOUSING AUTHORITY THAT IMPOSES AN EXCISE TAX
31 PURSUANT TO THIS SECTION;

32 (II) PROPERTY THAT MEETS ALL OF THE FOLLOWING CRITERIA:

33 (A) IS NOT LOCATED IN A COUNTY, MUNICIPALITY, LOCAL HOUSING
34 TAX AUTHORITY, OR MULTIJURISDICTIONAL HOUSING AUTHORITY THAT

1 LICENSES SHORT-TERM RENTALS;

2 (B) IS DESIGNED FOR USE PREDOMINANTLY AS A PLACE OF
3 RESIDENCE BY AN INDIVIDUAL, A FAMILY, OR FAMILIES;

4 (C) IS OFFERED FOR RENT, COMPENSATION, OR OTHER
5 CONSIDERATION FOR LODGING OR OCCUPANCY FOR A PERIOD OF LESS THAN
6 THIRTY CONSECUTIVE DAYS; AND

7 (D) FOR THE PREVIOUS TWELVE MONTHS, THE OWNER OF THE
8 PROPERTY HAS PAID ALL STATE AND LOCAL TAXES APPLICABLE TO
9 SHORT-TERM RENTALS IN THE COUNTY, MUNICIPALITY, LOCAL HOUSING
10 TAX AUTHORITY, OR MULTIJURISDICTIONAL HOUSING AUTHORITY;

11 (III) PROPERTY THAT IS UNOCCUPIED SOLELY BECAUSE OF THE
12 DEATH OF THE REGISTERED OWNER OF THE PROPERTY WITHIN THE
13 PRECEDING EIGHTEEN MONTHS;

14 (IV) TIME SHARE UNITS, AS DEFINED IN SECTION 38-33-110 (7);

15 (V) PROPERTY THAT IS USED TO HOUSE SEASONAL WORKERS, AS
16 DEFINED IN SECTION 8-70-103 (23.6), WHO ARE ENGAGED IN
17 AGRICULTURAL LABOR, AS DEFINED IN SECTION 8-70-109 (1); AND

18 (VI) AFFORDABLE HOMEOWNERSHIP PROPERTY, AS DEFINED IN
19 SECTION 39-3-127.7 (2)(a).

20 (b) THE PROCESS TO EXEMPT A PROPERTY FROM THE EXCISE TAX
21 AS REQUIRED BY SUBSECTION (4)(a) OF THIS SECTION MAY INCLUDE A
22 REQUIREMENT THAT A PROPERTY OWNER SEEKING TO EXEMPT THEIR
23 PROPERTY PROVIDE DOCUMENTATION TO SUPPORT THEIR REQUEST, AS
24 DETERMINED BY THE COUNTY, MUNICIPALITY, LOCAL HOUSING TAX
25 AUTHORITY, OR MULTIJURISDICTIONAL HOUSING AUTHORITY.

26 (c) NOTHING IN THIS SUBSECTION (4) LIMITS A COUNTY,
27 MUNICIPALITY, LOCAL HOUSING TAX AUTHORITY, OR
28 MULTIJURISDICTIONAL HOUSING AUTHORITY FROM ESTABLISHING
29 EXEMPTIONS FROM THE EXCISE TAX THAT ARE IN ADDITION TO THOSE
30 LISTED IN SUBSECTION (4)(a) OF THIS SECTION.".

31 Renumber succeeding subsections accordingly.

32 Page 5, line 15, after "TITLE 29" insert "OR A MULTIJURISDICTIONAL
33 HOUSING AUTHORITY PURSUANT TO SECTION 29-1-204.5".

34 Page 5, line 24, strike "A" and substitute "EXCEPT AS OTHERWISE
35 PROVIDED IN SUBSECTION (7)(c) OF THIS SECTION, A" and strike "MAY" and
36 substitute "SHALL".

37 Page 5, strike lines 26 and 27 and substitute "ONLY FOR THE
38 DEVELOPMENT AND PRESERVATION OF HOUSING. TO THE EXTENT THAT A".

1 Page 6, line 3, strike "A".
2 Page 6, strike lines 4 and 5 and substitute "DEMONSTRATED NEEDS
3 IDENTIFIED IN AN APPLICABLE REGIONAL OR LOCAL HOUSING NEEDS
4 ASSESSMENT AND POLICIES IDENTIFIED IN AN APPLICABLE HOUSING ACTION
5 PLAN ASSESSMENT.".

6 Page 6, after line 5, insert:

7 "(c) A COUNTY, MUNICIPALITY, LOCAL HOUSING TAX AUTHORITY,
8 OR MULTIJURISDICTIONAL HOUSING AUTHORITY MAY USE THE REVENUES
9 COLLECTED FROM AN EXCISE TAX IMPOSED PURSUANT TO THIS SECTION
10 FOR ADMINISTRATIVE COSTS RELATED TO THE COLLECTION,
11 ADMINISTRATION, AND ENFORCEMENT OF THE EXCISE TAX, INCLUDING THE
12 ASSESSMENT OF REASONABLE COSTS BY A COUNTY TREASURER FOR
13 ADMINISTRATION RELATED TO AN EXCISE TAX THAT IS CERTIFIED TO THE
14 COUNTY TREASURER.".

15 Page 6, line 9, after "MUNICIPALITY," insert "MULTIJURISDICTIONAL
16 HOUSING AUTHORITY,".

17 Page 6, after line 15 insert:

18 "SECTION 3. In Colorado Revised Statutes, **add 29-2-117** as
19 follows:

20 **29-2-117. Authority to levy excise tax on vacant residential
21 units - county - municipality - election - definition.**

22 (1) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE
23 REQUIRES, "VACANT RESIDENTIAL UNIT" MEANS A PROPERTY THAT IS:

24 (a) DESIGNED FOR USE PREDOMINANTLY AS A PLACE OF RESIDENCE
25 BY AN INDIVIDUAL, A FAMILY, OR FAMILIES; AND

26 (b) UNOCCUPIED AND NOT USED AS A RESIDENCE FOR A SPECIFIED
27 AMOUNT OF TIME, AS DETERMINED BY THE COUNTY, MUNICIPALITY, LOCAL
28 HOUSING TAX AUTHORITY, OR MULTIJURISDICTIONAL HOUSING AUTHORITY
29 THAT IMPOSES AN EXCISE TAX PURSUANT TO THIS SECTION.

30 (2) (a) EACH COUNTY IN THE STATE IS AUTHORIZED TO LEVY,
31 COLLECT, AND ENFORCE A COUNTY EXCISE TAX ON ALL VACANT
32 RESIDENTIAL UNITS WITHIN THE COUNTY, OR ANY SUBSET THEREOF, AS
33 PROVIDED IN THIS SUBSECTION (2); EXCEPT THAT A COUNTY IS NOT
34 AUTHORIZED TO LEVY, COLLECT, AND ENFORCE A COUNTY EXCISE TAX
35 PURSUANT TO THIS SUBSECTION (2) WITHIN A MUNICIPALITY UNLESS AN
36 AGREEMENT EXISTS BETWEEN THE COUNTY AND MUNICIPALITY TO IMPOSE
37 THE TAX WITHIN THE MUNICIPAL BOUNDARIES. A COUNTY IS AUTHORIZED

1 TO LEVY, COLLECT, AND ENFORCE AN EXCISE TAX PURSUANT TO THIS
2 SUBSECTION (2) IN UNINCORPORATED AREAS OF THE COUNTY. A COUNTY
3 IS AUTHORIZED TO LEVY, COLLECT, AND ENFORCE AN EXCISE TAX
4 PURSUANT TO THIS SUBSECTION (2) AS A FLAT RATE ON ALL VACANT
5 RESIDENTIAL UNITS WITHIN THE COUNTY, OR ANY SUBSET THEREOF, OR
6 BASED ON THE UNIT TYPE, NUMBER OF BEDROOMS, OR SQUARE FOOTAGE
7 OF THE UNIT.

8 (b) A COUNTY SHALL NOT LEVY AN EXCISE TAX PURSUANT TO THE
9 PROVISIONS OF SUBSECTION (2)(a) OF THIS SECTION UNTIL THE PROPOSAL
10 HAS BEEN REFERRED TO AND APPROVED BY THE ELIGIBLE ELECTORS OF
11 THE COUNTY IN ACCORDANCE WITH THE REQUIREMENTS OF ARTICLE X,
12 SECTION 20 OF THE STATE CONSTITUTION. THE ADOPTION PROCEDURES
13 FOR A COUNTYWIDE SALES TAX, USE TAX, OR BOTH, AS SPECIFIED IN THIS
14 ARTICLE 2, APPLY TO THE REFERRAL AND APPROVAL OF AN EXCISE TAX
15 PURSUANT TO THIS SUBSECTION (2). A PROPOSAL FOR A COUNTY EXCISE
16 TAX PURSUANT TO SUBSECTION (2)(a) OF THIS SECTION MUST CONTAIN A
17 DESCRIPTION OF THE PROPOSED TAX, MUST STATE THE AMOUNT TO BE
18 IMPOSED, AND MUST DESCRIBE THE AREA WITHIN THE COUNTY IN WHICH
19 THE TAX WILL BE IMPOSED.

20 (3)(a) EACH MUNICIPALITY IN THE STATE IS AUTHORIZED TO LEVY,
21 COLLECT, AND ENFORCE A MUNICIPAL EXCISE TAX ON ALL VACANT
22 RESIDENTIAL UNITS WITHIN THE MUNICIPALITY, OR ANY SUBSET THEREOF,
23 AS PROVIDED IN THIS SUBSECTION (3). A MUNICIPALITY IS AUTHORIZED TO
24 LEVY, COLLECT, AND ENFORCE AN EXCISE TAX PURSUANT TO THIS
25 SUBSECTION (3) AS A FLAT RATE ON ALL VACANT RESIDENTIAL UNITS
26 WITHIN THE MUNICIPALITY, OR ANY SUBSET THEREOF, OR BASED ON THE
27 UNIT TYPE, NUMBER OF BEDROOMS, OR SQUARE FOOTAGE OF THE UNIT.

28 (b) A MUNICIPALITY SHALL NOT LEVY AN EXCISE TAX PURSUANT
29 TO THE PROVISIONS OF SUBSECTION (3)(a) OF THIS SECTION UNTIL THE
30 PROPOSAL HAS BEEN REFERRED TO AND APPROVED BY THE ELIGIBLE
31 ELECTORS OF THE MUNICIPALITY IN ACCORDANCE WITH THE
32 REQUIREMENTS OF ARTICLE X, SECTION 20 OF THE STATE CONSTITUTION.
33 A PROPOSAL FOR A MUNICIPAL EXCISE TAX PURSUANT TO SUBSECTION
34 (3)(a) OF THIS SECTION MUST CONTAIN A DESCRIPTION OF THE PROPOSED
35 TAX AND THE AMOUNT TO BE IMPOSED.

36 (4) (a) A COUNTY, MUNICIPALITY, LOCAL HOUSING TAX
37 AUTHORITY, OR MULTIJURISDICTIONAL HOUSING AUTHORITY THAT
38 IMPOSES AN EXCISE TAX PURSUANT TO THIS SECTION SHALL PROVIDE FOR
39 A PROCESS TO EXEMPT FROM THE EXCISE TAX ALL OF THE FOLLOWING
40 TYPES OF PROPERTIES:

41 (I) PROPERTY THAT IS LICENSED AS A SHORT-TERM RENTAL WITHIN
42 THE COUNTY, MUNICIPALITY, LOCAL HOUSING TAX AUTHORITY, OR
43 MULTIJURISDICTIONAL HOUSING AUTHORITY THAT IMPOSES AN EXCISE TAX

1 PURSUANT TO THIS SECTION;

2 (II) PROPERTY THAT MEETS ALL OF THE FOLLOWING CRITERIA:

3 (A) IS NOT LOCATED IN A COUNTY, MUNICIPALITY, LOCAL HOUSING

4 TAX AUTHORITY, OR MULTIJURISDICTIONAL HOUSING AUTHORITY THAT

5 LICENSES SHORT-TERM RENTALS;

6 (B) IS DESIGNED FOR USE PREDOMINANTLY AS A PLACE OF

7 RESIDENCE BY AN INDIVIDUAL, A FAMILY, OR FAMILIES;

8 (C) IS OFFERED FOR RENT, COMPENSATION, OR OTHER

9 CONSIDERATION FOR LODGING OR OCCUPANCY FOR A PERIOD OF LESS THAN

10 THIRTY CONSECUTIVE DAYS; AND

11 (D) FOR THE PREVIOUS TWELVE MONTHS, THE OWNER OF THE

12 PROPERTY HAS PAID ALL STATE AND LOCAL TAXES APPLICABLE TO

13 SHORT-TERM RENTALS IN THE COUNTY, MUNICIPALITY, LOCAL HOUSING

14 TAX AUTHORITY, OR MULTIJURISDICTIONAL HOUSING AUTHORITY;

15 (III) PROPERTY THAT IS UNOCCUPIED SOLELY BECAUSE OF THE

16 DEATH OF THE REGISTERED OWNER OF THE PROPERTY WITHIN THE

17 PRECEDING EIGHTEEN MONTHS;

18 (IV) TIME SHARE UNITS, AS DEFINED IN SECTION 38-33-110 (7);

19 (V) PROPERTY THAT IS USED TO HOUSE SEASONAL WORKERS, AS

20 DEFINED IN SECTION 8-70-103 (23.6), WHO ARE ENGAGED IN

21 AGRICULTURAL LABOR, AS DEFINED IN SECTION 8-70-109 (1); AND

22 (VI) AFFORDABLE HOMEOWNERSHIP OR RENTAL PROPERTY, AS

23 DEFINED IN SECTION 39-3-127.7 (2)(a).

24 (b) THE PROCESS TO EXEMPT A PROPERTY FROM THE EXCISE TAX

25 AS REQUIRED BY SUBSECTION (4)(a) OF THIS SECTION MAY INCLUDE A

26 REQUIREMENT THAT A PROPERTY OWNER SEEKING TO EXEMPT THEIR

27 PROPERTY PROVIDE DOCUMENTATION TO SUPPORT THEIR REQUEST, AS

28 DETERMINED BY THE COUNTY, MUNICIPALITY, LOCAL HOUSING TAX

29 AUTHORITY, OR MULTIJURISDICTIONAL HOUSING AUTHORITY.

30 (c) NOTHING IN THIS SUBSECTION (4) LIMITS A COUNTY,

31 MUNICIPALITY, LOCAL HOUSING TAX AUTHORITY, OR

32 MULTIJURISDICTIONAL HOUSING AUTHORITY FROM ESTABLISHING

33 EXEMPTIONS FROM THE EXCISE TAX THAT ARE IN ADDITION TO THOSE

34 LISTED IN SUBSECTION (4)(a) OF THIS SECTION.

35 (5) THE DEPARTMENT OF REVENUE SHALL NOT COLLECT,

36 ADMINISTER, OR ENFORCE AN EXCISE TAX IMPOSED BY A COUNTY,

37 MUNICIPALITY, LOCAL HOUSING TAX AUTHORITY, OR

38 MULTIJURISDICTIONAL HOUSING AUTHORITY PURSUANT TO THIS SECTION

39 AND, INSTEAD, THE COUNTY, MUNICIPALITY, LOCAL HOUSING TAX

40 AUTHORITY, OR MULTIJURISDICTIONAL HOUSING AUTHORITY IMPOSING

41 THE TAX SHALL COLLECT, ADMINISTER, AND ENFORCE THE EXCISE TAX. A

42 MUNICIPALITY MAY COLLECT, ADMINISTER, AND ENFORCE THE EXCISE TAX

43 ACCORDING TO PART 1 OF ARTICLE 20 OF TITLE 31, INCLUDING CERTIFYING

1 DELINQUENT CHARGES, ASSESSMENTS, OR TAXES TO THE TREASURER OF
2 THE COUNTY PURSUANT TO SECTION 31-20-105.

3 (6) ONE OR MORE COUNTIES OR MUNICIPALITIES MAY FORM A
4 LOCAL HOUSING TAX AUTHORITY PURSUANT TO PART 13 OF ARTICLE 4 OF
5 THIS TITLE 29 OR A MULTIJURISDICTIONAL HOUSING AUTHORITY PURSUANT
6 TO SECTION 29-1-204.5 TO COLLABORATE ON A COORDINATED ELECTION
7 TO APPROVE THE LEVY OF AN EXCISE TAX PURSUANT TO THIS SECTION AND
8 ON THE COLLECTION, ADMINISTRATION, AND ENFORCEMENT OF AN
9 APPROVED TAX.

10 (7) (a) A COUNTY OR MUNICIPALITY IN WHICH THE ELIGIBLE
11 ELECTORS HAVE APPROVED THE LEVY OF AN EXCISE TAX PURSUANT TO
12 THIS SECTION MAY CREDIT THE REVENUES COLLECTED FROM THE TAX TO
13 THE GENERAL FUND OF THE COUNTY OR MUNICIPALITY OR TO ANY SPECIAL
14 FUND CREATED IN THE COUNTY'S OR MUNICIPALITY'S TREASURY.

15 (b) EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (7)(c) OF
16 THIS SECTION, A COUNTY OR MUNICIPALITY SHALL USE THE REVENUES
17 COLLECTED FROM AN EXCISE TAX IMPOSED PURSUANT TO THIS SECTION
18 ONLY FOR THE DEVELOPMENT AND PRESERVATION OF HOUSING. TO THE
19 EXTENT THAT A COUNTY OR MUNICIPALITY IS REQUIRED TO CONDUCT A
20 HOUSING NEEDS ASSESSMENT PURSUANT TO PART 37 OF ARTICLE 32 OF
21 TITLE 24, THE REVENUES COLLECTED FROM THE TAX MUST BE USED TO
22 SUPPORT DEMONSTRATED NEEDS IDENTIFIED IN AN APPLICABLE REGIONAL
23 OR LOCAL HOUSING NEEDS ASSESSMENT AND POLICIES IDENTIFIED IN AN
24 APPLICABLE HOUSING ACTION PLAN ASSESSMENT.

25 (c) A COUNTY, MUNICIPALITY, LOCAL HOUSING TAX AUTHORITY,
26 OR MULTIJURISDICTIONAL HOUSING AUTHORITY MAY USE THE REVENUES
27 COLLECTED FROM AN EXCISE TAX IMPOSED PURSUANT TO THIS SECTION
28 FOR ADMINISTRATIVE COSTS RELATED TO THE COLLECTION,
29 ADMINISTRATION, AND ENFORCEMENT OF THE EXCISE TAX, INCLUDING THE
30 ASSESSMENT OF REASONABLE COSTS BY A COUNTY TREASURER FOR
31 ADMINISTRATION RELATED TO AN EXCISE TAX THAT IS CERTIFIED TO THE
32 COUNTY TREASURER.

33 (8) A COUNTY ASSESSOR HAS NO DUTY IN IMPLEMENTING A TAX
34 ASSESSED AND LEVIED BY A COUNTY, MUNICIPALITY, LOCAL HOUSING TAX
35 AUTHORITY, OR MULTIJURISDICTIONAL HOUSING AUTHORITY PURSUANT TO
36 THIS SECTION. IN AN ASSESSOR'S DISCRETION, THE ASSESSOR MAY ASSIST
37 BY PROVIDING DATA AND INFORMATION TO A COUNTY, MUNICIPALITY, OR
38 LOCAL HOUSING TAX AUTHORITY AND MAY ENTER INTO AN
39 INTERGOVERNMENTAL AGREEMENT THAT PROVIDES FOR COMPENSATION
40 IN EXCHANGE FOR THE ASSESSOR'S ASSISTANCE.

41 (9) NOTHING IN THIS SECTION SHOULD BE CONSTRUED TO LIMIT
42 THE POWERS OF HOME RULE MUNICIPALITIES ORGANIZED UNDER THE
43 PROVISIONS OF ARTICLE XX OF THE STATE CONSTITUTION.".

- 1 Renumber succeeding sections accordingly.
- 2 Page 6, line 27, strike "MUNICIPALITY." and substitute "LOCAL
3 GOVERNMENT.".
- 4 Page 7, line 15, strike "PROPERTY," and substitute "UNITS,".
- 5 Page 7, lines 15 and 16, strike "SECTIONS 29-2-117 AND 39-1-104.8," and
6 substitute "SECTION 29-2-117,".
- 7 Page 8, line 2, strike "OR PROPERTY".
- 8 Page 10, strike lines 15 through 22.
- 9 Reletter succeeding paragraphs accordingly.
- 10 Page 12, strike lines 22 through 27.
- 11 Strike pages 13 through 16 and substitute:
 - 12 **"SECTION 5. Act subject to petition - effective date.**
 - 13 (1) Except as otherwise provided in this section, this act takes
14 effect at 12:01 a.m. on the day following the expiration of the ninety-day
15 period after final adjournment of the general assembly (August 12, 2026,
16 if adjournment sine die is on May 13, 2026); except that, if a referendum
17 petition is filed pursuant to section 1 (3) of article V of the state
18 constitution against this act or an item, section, or part of this act within
19 such period, then the act, item, section, or part will not take effect unless
20 approved by the people at the general election to be held in November
21 2026 and, in such case, will take effect on the date of the official
22 declaration of the vote thereon by the governor.
 - 23 (2) Section 2 of this act takes effect only if House Bill 26-1066
24 does not become law, in which case section 2 takes effect on the
25 applicable effective date of this act.
 - 26 (3) Section 3 of this act takes effect only if House Bill 26-1066
27 becomes law, in which case section 3 takes effect on the applicable
28 effective date of this act or on the effective date of House Bill 26-1066,
29 whichever is later.".
 - 30 Strike "COUNTY OR MUNICIPALITY" and substitute "COUNTY,
31 MUNICIPALITY, LOCAL HOUSING TAX AUTHORITY, OR
32 MULTIJURISDICTIONAL HOUSING AUTHORITY" on: **Page 5**, lines 5 and 6
33 and lines 6 and 7; and **Page 6**, line 7.

1 Page 1, strike lines 103 through 108 and substitute "**CONNECTION**
2 **THEREWITH, ALLOWING A LOCAL GOVERNMENT OR A COMBINATION OF**
3 **LOCAL GOVERNMENTS THROUGH A HOUSING AUTHORITY TO LEVY AN**
4 **EXCISE TAX BASED ON THE CHARACTERISTICS OF A RESIDENTIAL**
5 **PROPERTY AND ALLOWING LOCAL".**

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