

# An Act

SENATE BILL 17-194

BY SENATOR(S) Neville T., Cooke, Court, Gardner, Holbert, Jahn, Kefalas, Kerr, Martinez Humenik, Moreno, Scott, Tate, Grantham;  
also REPRESENTATIVE(S) Pabon, Gray, Kraft-Tharp, Lebsock, Neville P.

CONCERNING AN EXCEPTION TO THE STATUTORY DEADLINES FOR MAKING  
INCOME TAX REFUNDS FOR RETURNS SUSPECTED OF  
REFUND-RELATED FRAUD.

*Be it enacted by the General Assembly of the State of Colorado:*

**SECTION 1.** In Colorado Revised Statutes, 39-22-622, **amend** (4) as follows:

**39-22-622. Refunds.** (4) (a) The provisions of subsection (2) of this section shall not apply:

(I) To any return that is being audited; or

(II) To any return that may take longer than normal to process due to the mathematical or clerical errors contained in said return;

(III) To unforeseen delays caused by the failure of processing

equipment;

(IV) Because of a tax credit allowed in section 39-22-531; ~~or~~

(V) Because the taxpayer claimed an enterprise zone tax credit pursuant to article 30 of this ~~title~~ TITLE 39 and the department OF REVENUE is awaiting confirmation from the Colorado office of economic development that the taxpayer is eligible for such credit; OR

(VI) TO ANY RETURN WHERE THERE IS A SUSPICION OF IDENTITY THEFT OR OTHER REFUND-RELATED FRAUD.

(b) ~~Such determinations shall be made in good faith by~~ The department of revenue SHALL MAKE A DETERMINATION, IN GOOD FAITH, WHETHER ANY OF THE EXCEPTIONS SET FORTH IN SUBSECTION (4)(a) OF THIS SECTION APPLY.

**SECTION 2. Applicability.** This act applies to income tax returns filed on or after the effective date of this act.

**SECTION 3. 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.



Kevin J. Grantham  
PRESIDENT OF  
THE SENATE



Crisanta Duran  
SPEAKER OF THE HOUSE  
OF REPRESENTATIVES



Effie Ameen  
SECRETARY OF  
THE SENATE




Marilyn Eddins  
CHIEF CLERK OF THE HOUSE  
OF REPRESENTATIVES

APPROVED

4:17 PM

3/30/17



John W. Hickenlooper  
GOVERNOR OF THE STATE OF COLORADO