

SENATE COMMITTEE OF REFERENCE REPORT

Chair of Committee

March 28, 2024
Date

Committee on Local Government & Housing.

After consideration on the merits, the Committee recommends the following:

SB24-183 be amended as follows, and as so amended, be referred to the Committee on Appropriations with favorable recommendation:

1 Amend printed bill, page 2, lines 5 and 6, strike "THIS SENATE BILL 24-
2 _____," and substitute "SENATE BILL 24-183,".

3 Page 3, line 9, strike "THIS SENATE BILL 24-_____, " and substitute
4 "SENATE BILL 24-183,".

5 Page 3, after line 16 insert:

6 "(b) NOTWITHSTANDING SECTION 39-10-104.5, DELINQUENT
7 INTEREST DOES NOT ACCRUE ON ANY TAX DEBT OWED IN CONNECTION
8 WITH A MOBILE HOME FOR THE PERIOD FOR WHICH ENFORCEMENT OF
9 COLLECTION OF THE TAX DEBT IS PROHIBITED PURSUANT TO SUBSECTION
10 (2.5)(a) OF THIS SECTION."

11 Reletter succeeding paragraph accordingly.

12 Page 3, after line 18 insert:

13 "SECTION 2. In Colorado Revised States, 39-10-104.5, **add** (15)
14 as follows:

15 **39-10-104.5. Payment dates - optional payment dates - failure**
16 **to pay - delinquency - repeal.** (15) (a) NOTWITHSTANDING ANY OTHER
17 LAW TO THE CONTRARY AND IN ACCORDANCE WITH SECTION 39-10-111.5
18 (2.5)(b), DELINQUENT INTEREST DOES NOT ACCRUE ON ANY TAX DEBT
19 OWED IN CONNECTION WITH A MOBILE HOME THAT IS SUBJECT TO THE
20 COLLECTION PROVISIONS OF SECTION 39-10-111.5.

21 (b) THIS SUBSECTION (15) IS REPEALED, EFFECTIVE SEPTEMBER 1,
22 2025."

- 1 Renumber succeeding sections accordingly.
- 2 Page 5, line 15, strike "THIS SENATE BILL 24-_____." and substitute
- 3 "SENATE BILL 24-183, ENACTED IN 2024."

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