

**Second Regular Session
Seventy-second General Assembly
STATE OF COLORADO**

REREVISED

*This Version Includes All Amendments
Adopted in the Second House*

LLS NO. 20-0831.01 Esther van Mourik x4215

HOUSE BILL 20-1175

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A BILL FOR AN ACT

101 **CONCERNING MODIFICATIONS TO CERTAIN TAX STATUTES IN ORDER TO**
102 **ADDRESS DEFECTS AND ANACHRONISMS.**

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov/>.)

Statutory Revision Committee. Section 1 of the bill addresses an inconsistency in statute regarding section 39-21-113 (4), Colorado Revised Statutes, which prohibits the disclosure by the executive director of the department of revenue and his or her agents, clerks, and employees of information obtained during the course of investigations conducted by the department or disclosed in any document, report, or return filed in

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters or bold & italic numbers indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.

SENATE
3rd Reading Unamended
March 10, 2020

SENATE
2nd Reading Unamended
March 9, 2020

HOUSE
3rd Reading Unamended
February 21, 2020

HOUSE
2nd Reading Unamended
February 20, 2020

connection with the collection and payment of tax. Various provisions of the section allow for exceptions to the prohibition, but not all of them are listed together and therefore the bill updates the section to reflect all the exceptions to the prohibition.

Section 2 adds some missed mandatory electronic filing and payment requirements that didn't make it into the correct section of House Bill 19-1256, which broadly authorized the department of revenue to promulgate rules requiring mandatory electronic filing and payment.

Section 3 fixes a conflict with regard to the tax threshold above which a taxpayer must remit estimated payments between 2 statutes that jointly impose payment requirements for severance tax on corporations.

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

2 **SECTION 1.** In Colorado Revised Statutes, 39-21-113, **amend**
3 (6) as follows:

4 **39-21-113. Reports and returns - rule.** (6) Except as
5 OTHERWISE provided in ~~subsections (5), (7), (8), (9), and (10)~~ of this
6 section, any person who violates any provision of subsection (4) of this
7 section is guilty of a misdemeanor and, upon conviction thereof, shall be
8 punished by a fine of not more than one thousand dollars, and, if the
9 offender is an officer or employee of the state, he OR SHE shall be
10 dismissed from office.

11 **SECTION 2.** In Colorado Revised Statutes, 39-21-119.5, **amend**
12 (2)(c), and (4)(e); **repeal** (2)(j) and (2)(k); and **add** (4)(g), (4)(h), and
13 (4)(i) as follows:

14 **39-21-119.5. Mandatory electronic filing of returns -**
15 **mandatory electronic payment - penalty - waiver - definitions.**

16 (2) Except as provided in subsection (6) of this section, the executive
17 director may, as specified in subsection (3) of this section, require the
18 electronic filing of returns and require the payment of any tax or fee due
19 by electronic funds transfer for the following:

1 (c) Any ~~annual statement of wage withholding required to be filed~~
2 ~~or~~ remittance of wage withholding required to be made by an employer
3 pursuant to section 39-22-604 THAT IS NOT ALREADY REQUIRED TO BE
4 REMITTED ELECTRONICALLY PURSUANT TO SUBSECTION (4)(g) OF THIS
5 SECTION;

6 (j) ~~Any cigarette excise tax return required to be filed and payment~~
7 ~~required to be made pursuant to section 39-28-104;~~

8 (k) ~~Any tobacco products excise tax return required to be filed and~~
9 ~~payment required to be made pursuant to section 39-28.5-106;~~

10 (4) Except as provided in subsection (6) of this section, on and
11 after August 2, 2019, electronic filing of returns and the payment of any
12 tax or fee by electronic funds transfer is required for the following:

13 (e) Any retail marijuana excise tax return required to be filed and
14 payment required to be made pursuant to section 39-28.8-304; ~~and~~

15 (g) ANY REMITTANCE OF WAGE WITHHOLDING REQUIRED TO BE
16 MADE PURSUANT TO SECTION 39-22-604 BY AN EMPLOYER WHOSE ANNUAL
17 ESTIMATED WAGE WITHHOLDING TAX LIABILITY EXCEEDS FIFTY THOUSAND
18 DOLLARS;

19 (h) ANY CIGARETTE EXCISE TAX RETURN REQUIRED TO BE FILED
20 AND PAYMENT REQUIRED TO BE MADE PURSUANT TO ARTICLE 28 OF TITLE
21 39; AND

22 (i) ANY TOBACCO PRODUCTS EXCISE TAX RETURN REQUIRED TO BE
23 FILED AND PAYMENT REQUIRED TO BE MADE PURSUANT TO ARTICLE 28.5
24 OF TITLE 39.

25 **SECTION 3.** In Colorado Revised Statutes, 39-29-112, **amend**
26 (2) as follows:

27 **39-29-112. Procedures and reports.** (2) Every corporation

1 subject to taxation under ~~the provisions of this article~~ ARTICLE 29 shall
2 make a declaration and payment of estimated tax if the tax imposed by
3 this ~~article~~ ARTICLE 29 for the taxable year can reasonably be expected to
4 exceed ~~one thousand~~ FIVE THOUSAND dollars. Such declaration and
5 payment shall be made to the department of revenue, separate and apart
6 from other returns required under ~~the provisions of~~ articles 20 to 28 of
7 this ~~title~~ TITLE 39, upon a form prescribed by the executive director. Such
8 declaration shall be filed with and payment made to the department of
9 revenue in accordance with the provisions of section 39-22-606.

10 **SECTION 4. Act subject to petition - effective date.** This act
11 takes effect at 12:01 a.m. on the day following the expiration of the
12 ninety-day period after final adjournment of the general assembly (August
13 5, 2020, if adjournment sine die is on May 6, 2020); except that, if a
14 referendum petition is filed pursuant to section 1 (3) of article V of the
15 state constitution against this act or an item, section, or part of this act
16 within such period, then the act, item, section, or part will not take effect
17 unless approved by the people at the general election to be held in
18 November 2020 and, in such case, will take effect on the date of the
19 official declaration of the vote thereon by the governor.