

**OFFICE OF LEGISLATIVE LEGAL SERVICES**

COLORADO GENERAL ASSEMBLY

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EMAIL: OLLS.GA@STATE.CO.US**MEMORANDUM 4b<sup>1</sup>**

TO: Statutory Revision Committee

FROM: Esther van Mourik, Office of Legislative Legal Services

DATE: January 12, 2018

SUBJECT: Section 24-35-108.5, C.R.S., annual disclosure to individual taxpayers of average taxes paid

**Summary**

Section 24-35-108.5, C.R.S., tasks the Department of Revenue (department) with annually publishing, in several locations, a table titled "Disclosure of Average Taxes Paid" that shows the average amount of taxes paid by individual taxpayers based on taxpayers' average income. Subsection (5) of that section requires the department to print the table in the annual income tax booklet "that the department mails to taxpayers on an annual basis," as well as to make the table available "through the 'NetFile' link on the department's website." However, the department no longer mails the income tax booklet to taxpayers on an annual basis, and there is no longer a "NetFile" link on the department's website.

The potential legislation to amend section 24-35-108.5 (5), C.R.S., to remove references to outdated department processes and website links was recommended by the department.

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<sup>1</sup> This legal memorandum was prepared by the Office of Legislative Legal Services (OLLS) in the course of its statutory duty to provide staff assistance to the Statutory Revision Committee (SRC). It does not represent an official legal position of the OLLS, SRC, General Assembly, or the state of Colorado, and is not binding on the members of the SRC. This memorandum is intended for use in the legislative process and as information to assist the SRC in the performance of its legislative duties.

## **Analysis**

Section 24-35-108.5, C.R.S., requires the department to annually publish, in several locations, a table titled "Disclosure of Average Taxes Paid" that shows the average amount of taxes paid by individual taxpayers based on taxpayers' average income. Subsection (5) of that section requires the department to print the table in the annual income tax booklet "that the department mails to taxpayers on an annual basis," as well as to make the table available "through the 'NetFile' link on the department's website." However, the department no longer mails the annual income tax booklet to taxpayers. Instead, the department provides a physical copy of the income tax booklet to all public libraries and makes the booklet available for download on the department's website. This particular part of subsection (5) could be updated to reflect current department practices by changing the words "mails to" to "provides for."

Subsection (5) also requires the department to make the table available through the "NetFile" link on the department's website. "NetFile" is an outdated reference to a system that no longer exists. Instead, the website requirement should apply generally. In order to ensure that the table is available to taxpayers as originally intended, the department also suggests including the table on the department's software platform that it makes available to taxpayers for filing income tax returns.

## **Statutory Charge<sup>2</sup>**

The Statutory Revision Committee may effect changes in the law as it deems necessary in order to bring the laws into harmony with modern conditions. Amending section 24-35-108.5 (5), C.R.S., to modernize the statute to refer to current administrative practices falls squarely within that prong of the Committee's charge.

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<sup>2</sup> The Statutory Revision Committee is charged with "[making] an ongoing examination of the statutes of the state and current judicial decisions for the purpose of discovering defects and anachronisms in the law and recommending needed reforms" and recommending "legislation annually to effect such changes in the law as it deems necessary in order to modify or eliminate antiquated, redundant, or contradictory rules of law and to bring the law of this state into harmony with modern conditions." § 2-3-902 (1), C.R.S. In addition, the Committee "shall propose legislation only to streamline, reduce, or repeal provisions of the Colorado Revised Statutes." § 2-3-902 (3), C.R.S.