

HOUSE COMMITTEE OF REFERENCE REPORT

Chair of Committee

Date

May 5, 2022

Committee on Appropriations.

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

SB22-006 be amended as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation:

1 Amend reengrossed bill, page 2, after line 15 insert:

2 "SECTION 2. In Colorado Revised Statutes, 39-21-119.5, add
3 (7) as follows:

4 **39-21-119.5. Mandatory electronic filing of returns -**
5 **mandatory electronic payment - penalty - waiver - definitions.**

6 (7) (a) IN ORDER TO INDUCE THE ELECTRONIC PAYMENT OF TAXES AND
7 FEES ADMINISTERED UNDER SECTION 39-21-102, THE EXECUTIVE
8 DIRECTOR MAY DEDUCT PROCESSING COSTS FROM THE PAYMENT IN LIEU
9 OF IMPOSING A CONVENIENCE FEE, AND IF THE PROCESSING COSTS ARE
10 DEDUCTED FROM THE PAYMENT, THE EXECUTIVE DIRECTOR SHALL CREDIT
11 THE FULL AMOUNT OF THE PAYMENT COLLECTED TO THE TAXPAYER'S
12 ACCOUNT. PROCESSING COSTS MAY BE DEDUCTED BY THE EXECUTIVE
13 DIRECTOR UNDER THIS SUBSECTION (7) REGARDLESS OF IF ELECTRONIC
14 PAYMENT IS MANDATED UNDER THIS SECTION.

15 (b) NOTWITHSTANDING ANY PROVISION TO THE CONTRARY, IF THE
16 EXECUTIVE DIRECTOR DEDUCTS PROCESSING COSTS PURSUANT TO THIS
17 SUBSECTION (7), THE STATE TREASURER SHALL CREDIT THE FULL AMOUNT
18 OF THE PAYMENT COLLECTED LESS THE DEDUCTED PROCESSING COSTS TO
19 THE APPROPRIATE FUND.

20 (c) IF THE EXECUTIVE DIRECTOR IS REQUIRED TO DISTRIBUTE
21 PAYMENT TO A LOCAL GOVERNMENT, THE EXECUTIVE DIRECTOR SHALL
22 DEDUCT THE PROCESSING COSTS FROM STATE REVENUE AND SHALL NOT
23 REDUCE THE AMOUNT DISTRIBUTED TO THE LOCAL GOVERNMENT.

24 (d) AS USED IN THIS SUBSECTION (7):

25 (I) "CONVENIENCE FEE" MEANS THE CONVENIENCE FEE THAT A
26 STATE GOVERNMENTAL ENTITY IS AUTHORIZED TO IMPOSE ON A PERSON
27 THAT USES ALTERNATIVE FORMS OF PAYMENT UNDER SECTION

1 24-19.5-103 (3).

2 (II) "PROCESSING COSTS" MEANS THE ACTUAL COSTS INCURRED BY
3 THE DEPARTMENT TO PROCESS A TRANSACTION BY AN ALTERNATIVE FORM
4 OF PAYMENT FOR WHICH THE DEPARTMENT IS AUTHORIZED TO IMPOSE A
5 CONVENIENCE FEE."

6 Renumber succeeding sections accordingly.

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