

**First Regular Session
Seventy-third General Assembly
STATE OF COLORADO**

REREVISED

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

LLS NO. 21-0358.01 Pierce Lively x2059

SENATE BILL 21-065

SENATE SPONSORSHIP

Liston, Cooke, Gardner, Hisey, Holbert, Kirkmeyer, Lundeen, Simpson, Sonnenberg,
Woodward

HOUSE SPONSORSHIP

Mullica, Duran, Gray, Hooton, Kipp, Ricks

Senate Committees
Finance

House Committees
Finance

A BILL FOR AN ACT

101 **CONCERNING THE DISCLOSURE OF INFORMATION RELATED TO THE**
102 **GASOLINE AND SPECIAL FUELS TAX.**

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>.)

The bill allows the executive director of the department of revenue to disclose information relevant to an assessment of a gasoline distributor for the failure to make the required sworn statement and pay the tax for any calendar month or for a gasoline distributor filing an incorrect or fraudulent statement or return for any calendar month. The executive director may only disclose this information to taxpayers with cases

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.

HOUSE
3rd Reading Unamended
March 10, 2021

HOUSE
Amended 2nd Reading
March 9, 2021

SENATE
3rd Reading Unamended
February 23, 2021

SENATE
2nd Reading Unamended
February 22, 2021

involving common or related issues of fact or law. Taxpayers are limited in the use and disclosure of this information.

The bill also requires, upon written request by a local government official, a gasoline distributor to disclose certain records to local government officials related to an alleged violation of the administration of the gasoline and special fuels tax.

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

2 **SECTION 1.** In Colorado Revised Statutes, 39-21-113, **add** (29)
3 as follows:

4 **39-21-113. Reports and returns - rule.** (29) NOTWITHSTANDING
5 THE PROVISIONS OF THIS SECTION, WHEN CONDUCTING AN ASSESSMENT
6 PURSUANT TO SECTION 39-27-105 (3) OF A DISTRIBUTOR OF GASOLINE OR
7 SPECIAL FUELS WHO FAILS OR REFUSES TO MAKE AND FILE THE SWORN
8 STATEMENT AND PAY THE TAX DUE FOR ANY CALENDAR MONTH OR WHO
9 MAKES AND FILES ANY INCORRECT OR FRAUDULENT STATEMENT OR
10 RETURN FOR ANY CALENDAR MONTH AS REQUIRED BY PART 1 OF ARTICLE
11 27 OF THIS TITLE 39, THE EXECUTIVE DIRECTOR MAY PROVIDE DETAILED
12 INFORMATION PERTINENT TO AN ASSESSMENT MADE PURSUANT TO
13 SECTION 39-27-105 (3), INCLUDING INFORMATION FROM A REPORT FILED
14 PURSUANT TO SECTION 39-27-105 (1), TO TAXPAYERS WITH CASES
15 INVOLVING COMMON OR RELATED ISSUES OF FACT OR LAW. PERSONS WHO
16 RECEIVE TAXPAYER INFORMATION PURSUANT TO THIS SUBSECTION (29)
17 ARE SUBJECT TO THE PROVISIONS OF THIS SECTION, INCLUDING THE
18 LIMITATIONS IN SUBSECTION (4) OF THIS SECTION AND THE PENALTIES IN
19 SUBSECTION (6) OF THIS SECTION REGARDING DISCLOSURE OF TAXPAYER
20 INFORMATION.

21 **SECTION 2.** In Colorado Revised Statutes, 39-27-110, **add** (7)
22 as follows:

1 **39-27-110. Inspection of records.** (7) UPON WRITTEN REQUEST
2 BY A LOCAL GOVERNMENT OFFICIAL CONDUCTING INFORMATION
3 GATHERING OR AN OFFICIAL INVESTIGATION RELATED TO AN ALLEGED
4 VIOLATION OF THIS PART 1, A DISTRIBUTOR SHALL DISCLOSE TO A LOCAL
5 GOVERNMENT OFFICIAL ANY BOOKS, PAPERS, OR RECORDS REQUIRED TO
6 BE MAINTAINED BY THIS SECTION. ANY INFORMATION DISCLOSED
7 PURSUANT TO THIS SUBSECTION (7) SHALL BE CONFIDENTIAL AND ANY
8 PERSON DIVULGING THE INFORMATION, EXCEPT AS SUCH DISCLOSURE MAY
9 BE RENDERED NECESSARY BY LAW, SHALL BE SUBJECT TO PENALTIES
10 PROVIDED IN THIS PART 1.

11 **SECTION 3. Act subject to petition - effective date.** This act
12 takes effect at 12:01 a.m. on the day following the expiration of the
13 ninety-day period after final adjournment of the general assembly; except
14 that, if a referendum petition is filed pursuant to section 1 (3) of article V
15 of the state constitution against this act or an item, section, or part of this
16 act within such period, then the act, item, section, or part will not take
17 effect unless approved by the people at the general election to be held in
18 November 2022 and, in such case, will take effect on the date of the
19 official declaration of the vote thereon by the governor.