

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

REENGROSSED

*This Version Includes All Amendments
Adopted in the House of Introduction*

LLS NO. 21-0723.01 Esther van Mourik x4215

HOUSE BILL 21-1157

HOUSE SPONSORSHIP

Arndt and Lynch, Pico, Valdez D., Duran

SENATE SPONSORSHIP

Kirkmeyer and Woodward, Moreno, Zenzinger

House Committees
Finance

Senate Committees

A BILL FOR AN ACT

101 **CONCERNING THE ACCURATE STATUTORY REFERENCE TO THE TYPES**
102 **OF TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE FOR**
103 **PURPOSES OF ADMINISTRATIVE REQUIREMENTS.**

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 39-21-102, C.R.S., accurately specifies the scope and applicability of article 21 of title 39, C.R.S., and establishes all the taxes that the department of revenue is responsible for administering. However, sections 39-21-119 and 39-21-120, C.R.S., attempt to reference similar lists of taxes in order to

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 30, 2021

HOUSE
2nd Reading Unamended
March 29, 2021

specify authorized methods of filing and paying the taxes. Unfortunately, some of the tax types are omitted in these sections, making these sections defective. The bill removes the references to the tax types in sections 39-21-119 and 39-21-120, C.R.S., so that section 39-21-102, C.R.S., controls instead.

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

2 **SECTION 1.** In Colorado Revised Statutes, 39-21-119, **amend**
3 (1)(a) as follows:

4 **39-21-119. Filing with executive director - when deemed to**
5 **have been made.** (1) (a) Any report, claim, tax return, statement, or other
6 document required or authorized ~~under articles 22, 26, 28, and 29 of this~~
7 ~~title and article 3 of title 42, C.R.S.,~~ to be filed with or any payment made
8 to the executive director that is transmitted through the United States mail
9 ~~shall be~~ IS deemed filed with and received by the executive director on the
10 date shown by the cancellation mark stamped on the envelope or other
11 wrapper containing the document required to be filed.

12 **SECTION 2.** In Colorado Revised Statutes, 39-21-120, **amend**
13 (1) as follows:

14 **39-21-120. Signature and filing alternatives for tax returns.**
15 (1) ~~For the purposes of any returns or other documents made, filed,~~
16 ~~signed, subscribed, verified, transmitted, received, or stored pursuant to~~
17 ~~articles 22 to 31 of this title 39, article 60 of title 34, article 3 of title 42,~~
18 ~~and articles 3 and 4 of title 44,~~ The executive director may prescribe
19 alternative methods for the making, filing, signing, subscribing, verifying,
20 transmitting, receiving, or storing of returns or other documents pursuant
21 to the statutory provisions of this article 21 and other articles referenced
22 in this article 21. The executive director shall adopt rules as may be
23 appropriate to define and implement acceptable alternatives for each

1 article within the scope of this section.

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