

CHAPTER 93

GOVERNMENT - STATE

SENATE BILL 21-223

BY SENATOR(S) Hansen, Moreno, Rankin;
also REPRESENTATIVE(S) Ransom, Herod, McCluskie, Bennett, Carver, Duran, Kipp, Pico, Van Winkle.

AN ACT**CONCERNING THE LOCATION OF A DEPARTMENT OF REVENUE ADMINISTRATIVE HEARING.**

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

SECTION 1. In Colorado Revised Statutes, 39-21-103, **amend** (4) as follows:

39-21-103. Hearings. (4) The executive director of the department of revenue shall notify the taxpayer in writing of the time and place for such hearing thirty days prior thereto. ~~In all cases where the disputed deficiency involves gift taxes or exceeds two hundred dollars and does not involve sales and use taxes, the hearing shall be held in Denver, Colorado.~~ **IF THE HEARING MUST BE HELD AT A LOCATION DESIGNATED BY THE EXECUTIVE DIRECTOR IN EITHER ADAMS, ARAPAHOE, BOULDER, BROOMFIELD, DENVER, DOUGLAS, OR JEFFERSON COUNTY, OR, AT THE ELECTION OF THE TAXPAYER, BY VIDEO CONFERENCE; EXCEPT THAT, IF THE TAXPAYER RESIDES OR HAS THEIR PRINCIPLE PLACE OF BUSINESS IN COLORADO AND the disputed deficiency ~~does not involve gift taxes,~~ is EITHER two hundred dollars or less, or involves sales and use taxes regardless of the amount, THEN the hearing may be held, at the election of the taxpayer, in the district office of the department nearest to the place where the taxpayer resides or has ~~his~~ THEIR principal place of business ~~within~~ IN Colorado. ~~If the taxpayer does not reside or have a place of business in Colorado, the hearing shall be held in the city and county of Denver.~~**

SECTION 2. Applicability. This act applies to administrative hearings for which a taxpayer is notified in writing on or after the effective date of this act.

Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.

SECTION 3. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, or safety.

Approved: May 4, 2021