

CHAPTER 118

TAXATION

HOUSE BILL 21-1157

BY REPRESENTATIVE(S) Arndt and Lynch, Pico, Valdez D., Duran;
also SENATOR(S) Kirkmeyer and Woodward, Moreno, Zenzinger, Holbert.

AN ACT

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

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

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

39-21-119. Filing with executive director - when deemed to have been made.

(1) (a) Any report, claim, tax return, statement, or other document required or authorized ~~under articles 22, 26, 28, and 29 of this title and article 3 of title 42, C.R.S.~~ to be filed with or any payment made to the executive director that is transmitted through the United States mail ~~shall be~~ is deemed filed with and received by the executive director on the date shown by the cancellation mark stamped on the envelope or other wrapper containing the document required to be filed.

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

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

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

Approved: May 7, 2021