

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Finance.

HB24-1349 be amended as follows:

1 Amend printed bill, page 7, strike line 13 and substitute:

2 "(3) "DOING BUSINESS IN THIS STATE" MEANS THE SELLING,
3 LEASING, OR DELIVERING IN THIS STATE, OR ANY ACTIVITY IN THIS STATE
4 IN CONNECTION WITH THE SELLING, LEASING, OR DELIVERING IN THIS
5 STATE, OF FIREARMS, FIREARMS PRECURSOR PARTS, OR AMMUNITION BY
6 A RETAIL SALE, FOR USE, STORAGE, DISTRIBUTION, OR CONSUMPTION,
7 WITHIN THIS STATE BY A PERSON WHO:

8 (a) MAINTAINS WITHIN THIS STATE, DIRECTLY OR INDIRECTLY OR
9 BY A SUBSIDIARY, AN OFFICE, DISTRIBUTION FACILITY, SALESROOM,
10 WAREHOUSE, STORAGE PLACE, OR OTHER SIMILAR PLACE OF BUSINESS,
11 INCLUDING THE EMPLOYMENT OF A RESIDENT OF THIS STATE WHO WORKS
12 FROM A HOME OFFICE IN THIS STATE; OR

13 (b) SOLICITS, EITHER BY DIRECT REPRESENTATIVES, INDIRECT
14 REPRESENTATIVES, MANUFACTURERS' AGENTS, BY DISTRIBUTION OF
15 CATALOGUES OR OTHER ADVERTISING, BY USE OF ANY COMMUNICATION
16 MEDIA, OR BY USE OF THE NEWSPAPER, RADIO, OR TELEVISION
17 ADVERTISING MEDIA, OR BY ANY OTHER MEANS WHATSOEVER, BUSINESS
18 FROM PERSONS RESIDING IN THIS STATE AND BY REASON THEREOF
19 RECEIVING ORDERS FROM, OR SELLING OR LEASING TANGIBLE PERSONAL
20 PROPERTY TO, SUCH PERSONS RESIDING IN THIS STATE FOR USE,
21 CONSUMPTION, DISTRIBUTION, AND STORAGE, FOR USE OR CONSUMPTION
22 IN THIS STATE DURING THE FOLLOWING PERIODS:

23 (I) AN ENTIRE CALENDAR YEAR IF, IN THE PREVIOUS CALENDAR
24 YEAR, THE PERSON HAS MADE RETAIL SALES OF FIREARMS, FIREARMS
25 PRECURSOR PARTS, OR AMMUNITION IN THIS STATE EXCEEDING TWENTY
26 THOUSAND DOLLARS; OR

27 (II) ON AND AFTER THE FIRST DAY OF THE MONTH AFTER THE
28 NINETIETH DAY AFTER THE PERSON HAS MADE RETAIL SALES OF FIREARMS,
29 FIREARMS PRECURSOR PARTS, OR AMMUNITION IN THIS STATE IN THE
30 CURRENT CALENDAR YEAR THAT EXCEED TWENTY THOUSAND DOLLARS.

31 (4) "EXCISE TAX" OR "TAX" MEANS THE TAX IMPOSED BY THIS
32 ARTICLE 37.

33 (5) "EXECUTIVE DIRECTOR" MEANS THE EXECUTIVE DIRECTOR OF
34 THE DEPARTMENT OF REVENUE."

35 Renumber succeeding paragraphs accordingly.

36 Page 8, line 3, strike "AND" and substitute "OR".

37 Page 8, strike lines 17 and 18.

1 Renumber succeeding sections accordingly.

2 Page 8, after line 24, insert:

3 "(12) "NET TAXABLE SALES" MEANS THE AGGREGATE PURCHASE
4 PRICE RECEIVED OR DUE IN MONEY, CREDITS, OR PROPERTY, OR OTHER
5 CONSIDERATION VALUED IN MONEY FROM ALL RETAIL SALES WITHIN THIS
6 STATE, AND EMBRACED WITHIN THE PROVISIONS OF THIS ARTICLE, LESS
7 DEDUCTIONS FOR:

8 (a) AN AMOUNT EQUAL TO THE PURCHASE PRICE OF PROPERTY
9 EXEMPT FROM TAX PURSUANT TO SECTION 39-37-105;

10 (b) AN AMOUNT EQUAL TO THE PURCHASE PRICE OF PROPERTY
11 RETURNED BY THE PURCHASER WHEN THE FULL SALE PRICE THEREOF IS
12 REFUNDED WHETHER IN CASH OR BY CREDIT; AND

13 (c) AN AMOUNT EQUAL TO THE PURCHASE PRICE OF PROPERTY
14 SOLD ON ACCOUNT FOUND TO BE WORTHLESS AND ACTUALLY CHARGED
15 OFF BY THE TAXPAYER FOR INCOME TAX PURPOSES, BUT IF ANY SUCH
16 ACCOUNTS ARE THEREAFTER COLLECTED BY THE TAXPAYER, A TAX SHALL
17 BE PAID UPON THE AMOUNTS COLLECTED."

18 Renumber succeeding subsections accordingly.

19 Page 9, strike lines 4 and 5 and substitute:

20 "(14) "PERSON" HAS THE SAME MEANING AS SET FORTH IN SECTION
21 39-26-102 (6.3).

22 (15) (a) "PURCHASE PRICE" MEANS THE AGGREGATE
23 CONSIDERATION VALUED IN MONEY PAID OR DELIVERED OR PROMISED TO
24 BE PAID OR DELIVERED BY THE USER OR CONSUMER IN CONSUMMATION OF
25 A SALE, EXCLUSIVE OF:

26 (I) THE EXCISE TAX;

27 (II) ANY DIRECT TAX IMPOSED BY THE FEDERAL GOVERNMENT;

28 (III) ANY SALES OR USE TAX IMPOSED BY THIS STATE OR BY ANY
29 POLITICAL SUBDIVISION THEREOF;

30 (IV) ANY RETAIL DELIVERY FEE AND ENTERPRISE RETAIL
31 DELIVERY FEES IMPOSED OR COLLECTED AS SPECIFIED IN SECTION
32 43-4-218;

33 (V) ANOTHER TAX OR FEE IMPOSED BY A GOVERNMENTAL ENTITY
34 THAT IS COLLECTED AT THE SAME TIME AS THE EXCISE TAX.

35 (b) FOR PURPOSES OF THIS ARTICLE 37, "PURCHASE PRICE"
36 INCLUDES THE FULL PURCHASE PRICE OF THE FIREARM, FIREARM
37 PRECURSOR PART, OR AMMUNITION SOLD AFTER MANUFACTURE OR AFTER
38 HAVING BEEN MADE TO ORDER AND INCLUDES THE FULL PURCHASE PRICE
39 FOR MATERIAL USED AND THE SERVICE PERFORMED IN CONNECTION
40 THEREWITH, AND THE PROFIT THEREON, INCLUDED IN THE PRICE CHARGED

1 TO THE USER OR CONSUMER.

2 (16) "RETAIL SALE" MEANS ALL SALES MADE WITHIN THIS STATE
3 EXCEPT WHOLESALE SALES.

4 (17) "SALE" MEANS THE ACQUISITION FOR ANY CONSIDERATION BY
5 ANY PERSON OF A FIREARM, FIREARM PRECURSOR PART, OR AMMUNITION
6 SUBJECT TO THE EXCISE TAX INCLUDING INSTALLMENT AND CREDIT SALES
7 AND THE EXCHANGE OF SUCH PROPERTY AS WELL AS THE SALE THEREOF
8 FOR MONEY AND EVERY SUCH TRANSACTION, CONDITIONAL OR
9 OTHERWISE, FOR A CONSIDERATION CONSTITUTING A SALE.

10 (18) "VENDOR" MEANS A PERSON DOING BUSINESS IN THIS STATE
11 AS AN AMMUNITION VENDOR, FIREARMS DEALER, OR A FIREARMS
12 MANUFACTURER OR ANY COMBINATION THEREOF.

13 (19) "WHOLESALER" MEANS A PERSON DOING A REGULARLY
14 ORGANIZED WHOLESALE OR JOBBING BUSINESS AND KNOWN TO THE TRADE
15 AS SUCH AND SELLING TO RETAIL MERCHANTS, JOBBERS, DEALERS, OR
16 OTHER WHOLESALERS, FOR THE PURPOSE OF RESALE.

17 (20) (a) "WHOLESALE SALE" MEANS:

18 (I) A SALE BY A WHOLESALER TO A VENDOR OR OTHER
19 WHOLESALER FOR RESALE; OR

20 (II) A SALE TO A PERSON ENGAGED IN THE BUSINESS OF
21 MANUFACTURING, COMPOUNDING, OR FURNISHING FOR SALE, PROFIT, OR
22 USE ANY PROPERTY WHICH ENTERS INTO THE PROCESSING OF OR BECOMES
23 AN INGREDIENT OR COMPONENT PART OF THE PRODUCT WHICH IS
24 MANUFACTURED, COMPOUNDED, OR FURNISHED.

25 (b) "WHOLESALE SALE" DOES NOT INCLUDE A SALE BY A
26 WHOLESALER TO A USER OR CONSUMER NOT FOR RESALE."

27 Page 9, line 7, after "**rate.**" insert "(1)".

28 Page 9, strike line 9.

29 Page 9, line 10, strike "VENDORS" and substitute "EVERY VENDOR".

30 Page 9, lines 12 and 13, strike "A FIREARMS DEALER, FIREARMS
31 MANUFACTURER, OR AMMUNITION" and substitute "EVERY".

32 Page 9, strike line 16 and substitute:

33 "(2) THE DETERMINATION OF WHETHER A RETAIL SALE OCCURS IN
34 THIS STATE IS GOVERNED BY THE PROVISIONS SET FORTH IN SECTION
35 39-26-104 (3)(a)(I) TO (3)(a)(V) AND THE DEFINITIONS SET FORTH IN
36 SECTION 39-26-104 (3)(d)(I) AND (3)(d)(II).

37 **39-37-105. Exemption.** THE PURCHASE PRICE PAID IN
38 CONSUMMATION OF".

1 Page 9, line 19, strike "ARE" and substitute "IS".

2 Page 9, strike lines 21 through 27.

3 Page 10, strike lines 1 and 2 and substitute:

4 **"39-37-106. Administration and enforcement - disputes and**
5 **refunds - rules. (1) THE".**

6 Page 10, strike lines 5 through 12 and substitute "ARTICLE 21 OF THIS
7 TITLE 39.

8 (2) THE BURDEN OF PROVING THAT A SALE OF A FIREARM, FIREARM
9 PRECURSOR PART, OR AMMUNITION IS NOT SUBJECT TO OR IS EXEMPT FROM
10 THE EXCISE TAX, OR THAT A VENDOR IS NOT DOING BUSINESS IN THIS
11 STATE, AS DEFINED IN SECTION 39-37-103 (3), OR IS OTHERWISE NOT
12 REQUIRED TO MAKE A RETURN OR TO REMIT TAX PURSUANT TO THIS
13 ARTICLE 37, SHALL BE ON THE VENDOR UNDER SUCH REASONABLE
14 REQUIREMENTS OF PROOF AS THE EXECUTIVE DIRECTOR MAY PRESCRIBE
15 BY RULE.

16 (3) (a) THE EXECUTIVE DIRECTOR SHALL MAKE A REFUND OR
17 ALLOW A CREDIT TO ANY VENDOR THAT ESTABLISHES THAT THE VENDOR
18 HAS OVERPAID THE TAX DUE PURSUANT TO THIS ARTICLE 37. NO SUCH
19 REFUND SHALL BE MADE OR CREDIT ALLOWED IN AN AMOUNT GREATER
20 THAN THE TAX PAID.

21 (b) THE VENDOR MUST FILE ANY CLAIM FOR REFUND OR CREDIT
22 UNDER THIS SECTION WITHIN THREE YEARS AFTER THE DUE DATE OF THE
23 RETURN SHOWING THE OVERPAYMENT. THE CLAIM MUST BE MADE ON
24 FORMS PRESCRIBED BY THE EXECUTIVE DIRECTOR AND MUST INCLUDE
25 SUCH PERTINENT DATA, INFORMATION, OR DOCUMENTATION AS THE
26 EXECUTIVE DIRECTOR MAY REQUIRE.

27 (c) UPON RECEIPT OF THE APPLICATION AND PROOF OF THE
28 MATTERS CONTAINED THEREIN, THE EXECUTIVE DIRECTOR SHALL GIVE
29 NOTICE TO THE VENDOR IN WRITING OF THE EXECUTIVE DIRECTOR'S
30 DECISION. AGGRIEVED VENDORS MAY PETITION THE EXECUTIVE DIRECTOR
31 FOR A HEARING ON THE CLAIM IN THE MANNER PROVIDED IN SECTION
32 39-21-104.

33 (4) THE EXECUTIVE DIRECTOR SHALL PROMULGATE RULES FOR THE
34 IMPLEMENTATION OF THIS PART 1.

35 **39-37-107. Registration required. (1) (a) IT IS UNLAWFUL FOR**
36 **ANY PERSON TO ENGAGE IN THE BUSINESS OF AN AMMUNITION VENDOR, A**
37 **FIREARMS DEALER, OR A FIREARMS MANUFACTURER IN THIS STATE**
38 **WITHOUT FIRST HAVING REGISTERED AS A VENDOR WITH THE EXECUTIVE**
39 **DIRECTOR. A REGISTRATION APPLICATION PROPERLY FILED ON A FORM**
40 **PRESCRIBED BY THE EXECUTIVE DIRECTOR AND ACCEPTED BY THE**
41 **EXECUTIVE DIRECTOR IS VALID UNTIL DECEMBER 31 OF THE NEXT**

1 ODD-NUMBERED YEAR FOLLOWING THE DATE OF REGISTRATION, UNLESS
2 SOONER CANCELLED OR REVOKED. A PERSON REGISTERING PURSUANT TO
3 THIS SUBSECTION (1) SHALL DISCLOSE THE NAME OF THE VENDOR AND THE
4 VENDOR'S BUSINESS LOCATION, INCLUDING THE STREET NUMBER OF THE
5 VENDOR'S BUSINESS LOCATION, AND ANY OTHER FACTS THE EXECUTIVE
6 DIRECTOR MAY REQUIRE.

7 (b) IT IS THE DUTY OF EVERY VENDOR ON OR BEFORE JANUARY 1
8 OF EACH EVEN-NUMBERED YEAR TO RENEW THE VENDOR'S REGISTRATION
9 IF THE VENDOR REMAINS IN RETAIL BUSINESS OR LIABLE TO ACCOUNT FOR
10 THE TAX LEVIED PURSUANT TO THIS ARTICLE 37.

11 (c) IF A VENDOR MAKES RETAIL SALES AT TWO OR MORE SEPARATE
12 PLACES OF BUSINESS IN THIS STATE, A SEPARATE REGISTRATION FOR EACH
13 PLACE OF BUSINESS IS REQUIRED.

14 (2) THE EXECUTIVE DIRECTOR, AFTER REASONABLE NOTICE AND
15 A HEARING, MAY REVOKE THE REGISTRATION OF ANY PERSON FOUND BY
16 THE EXECUTIVE DIRECTOR TO HAVE VIOLATED ANY PROVISION OF THIS
17 ARTICLE 37. ANY FINDING AND ORDER OF THE EXECUTIVE DIRECTOR
18 REVOKING THE REGISTRATION OF ANY VENDOR IS SUBJECT TO REVIEW BY
19 THE DISTRICT COURT OF THE DISTRICT WHERE THE BUSINESS OF THE
20 VENDOR IS CONDUCTED, UPON APPLICATION OF THE VENDOR. THE
21 PROCEDURE FOR REVIEW MUST BE, AS NEARLY AS POSSIBLE, THE SAME AS
22 PROVIDED FOR THE REVIEW OF FINDINGS AS PROVIDED BY PROCEEDINGS IN
23 THE NATURE OF CERTIORARI.

24 (3) (a) ANY VENDOR WHO MAKES RETAIL SALES SUBJECT TO THE
25 EXCISE TAX WITHOUT REGISTERING COMMITS A PETTY OFFENSE AND SHALL
26 BE PUNISHED ACCORDING TO SECTION 18-1.3-503.

27 (b) ANY VENDOR WHO MAKES RETAIL SALES SUBJECT TO THE
28 EXCISE TAX WITHOUT REGISTERING MAY ALSO BE SUBJECT TO A CIVIL
29 PENALTY OF FIFTY DOLLARS PER DAY UP TO A MAXIMUM PENALTY OF ONE
30 THOUSAND DOLLARS. THE EXECUTIVE DIRECTOR SHALL ASSESS THE
31 PENALTY IMPOSED BY THIS SUBSECTION (3)(b) IN THE SAME MANNER AS
32 THE TAXES, PENALTIES, AND INTEREST IMPOSED BY THIS ARTICLE 37. THE
33 EXECUTIVE DIRECTOR MAY WAIVE OR REDUCE THE PENALTY ASSESSED
34 PURSUANT TO THIS SUBSECTION (3)(b) IF THE VENDOR'S FAILURE TO
35 REGISTER IS DUE TO REASONABLE CAUSE AND NOT WILLFUL NEGLIGENCE OR
36 INTENT TO DEFRAUD."

37 Renumber succeeding C.R.S. sections accordingly.

38 Page 10, line 27, strike "FIRE ARMS DEALER, FIREARMS MANUFACTURER,
39 AND".

40 Page 11, line 1, strike "AMMUNITION".

41 Page 11, line 13, after "DUE." add "THE VENDOR SHALL FILE THE RETURN

1 REQUIRED BY SUBSECTION (1) OF THIS SECTION ELECTRONICALLY AND
2 REMIT THE AMOUNT OF TAX DUE BY ELECTRONIC FUNDS TRANSFER.

3 (3) THE EXECUTIVE DIRECTOR MAY EXTEND THE TIME FOR FILING
4 A RETURN AND REMITTING THE TAX DUE FOR GOOD CAUSE SHOWN OR
5 UNDER SUCH REASONABLE RULES AS THE EXECUTIVE DIRECTOR MAY
6 PROMULGATE.

7 (4) (a) IF A PERSON NEGLECTS OR REFUSES TO FILE A TIMELY
8 RETURN OR PAYMENT OF THE TAX, TO PAY OR CORRECTLY ACCOUNT FOR
9 ANY TAX AS REQUIRED BY THIS ARTICLE 37, OR TO KEEP COMPLETE AND
10 ACCURATE RECORDS, AS REQUIRED BY SECTION 39-37-109, THE
11 EXECUTIVE DIRECTOR SHALL MAKE AN ESTIMATE, BASED UPON THE
12 INFORMATION AVAILABLE, OF THE AMOUNT OF TAX DUE OR NOT
13 ACCOUNTED FOR OR INCORRECTLY ACCOUNTED FOR ON A RETURN FOR THE
14 PERIOD FOR WHICH THE VENDOR IS DELINQUENT. THE EXECUTIVE
15 DIRECTOR SHALL ADD TO THE ESTIMATED AMOUNT OF TAX DUE OR NOT
16 ACCOUNTED FOR OR INCORRECTLY ACCOUNTED FOR INTEREST, IF
17 APPLICABLE PURSUANT TO SECTION 39-21-110.5, AND A PENALTY EQUAL
18 TO THE GREATER OF:

19 (I) FIFTEEN DOLLARS; OR

20 (II) TEN PERCENT OF SUCH UNPAID, UNACCOUNTED, OR
21 INCORRECTLY ACCOUNTED FOR AMOUNT OF TAX, PLUS ONE-HALF PERCENT
22 PER MONTH FROM THE DATE WHEN DUE, NOT TO EXCEED EIGHTEEN
23 PERCENT IN THE AGGREGATE."

24 Page 13, line 18, strike "39-37-109 (2)" and substitute "39-37-110 (2)".

25 Page 13, line 27, strike "39-37-109 (2)" and substitute "39-37-110 (2)".

26 Page 15, line 24, strike "39-37-109 (2)" and substitute "39-37-110 (2)".

27 Page 18, after line 21 insert:

28 "SECTION 5. In Colorado Revised Statutes, 39-21-102, **amend**
29 (1) as follows:

30 **39-21-102. Scope.** (1) Unless otherwise indicated, the provisions
31 of this article 21 apply to the taxes or fees imposed by ~~articles 22 to 35~~
32 ARTICLES 22 TO 37 of this title 39 and article 60 of title 34, section 21 of
33 article X of the state constitution, article 3 of title 42, part 5 of article 3
34 of title 44, articles 11 and 20 of title 30, article 4 of title 43, article 2 of
35 title 40, and part 2 of article 20 of title 8.

36 **SECTION 6.** In Colorado Revised Statutes, 39-21-103, **amend**
37 (1) as follows:

38 **39-21-103. Hearings.** (1) As soon as practicable after any tax
39 return or the return showing the value of oil and gas is filed, ~~pursuant to~~
40 ~~articles 22 to 29 of this title, article 60 of title 34, or article 3 of title 42,~~

1 C.R.S., the executive director shall examine it and shall determine the
2 correct amount of tax. If the tax found due is greater than the amount
3 theretofore assessed or paid, a notice of deficiency shall be mailed to the
4 taxpayer by first-class mail as set forth in section 39-21-105.5.

5 **SECTION 7.** In Colorado Revised Statutes, 39-21-106, **amend**
6 (1) as follows:

7 **39-21-106. Compromise.** (1) The executive director or ~~his or her~~
8 THE EXECUTIVE DIRECTOR'S delegate may compromise any civil or
9 criminal case arising under any tax or ~~the charge on oil and gas~~
10 ~~production imposed by articles 22 to 29 of this title, article 60 of title 34,~~
11 ~~or article 3 of title 42, C.R.S., ADMINISTERED PURSUANT TO THIS ARTICLE~~
12 21 prior to reference to the department of law for prosecution or defense;
13 and the attorney general or ~~his or her~~ THE ATTORNEY GENERAL'S delegate
14 shall, upon the written direction of the executive director, compromise
15 any such case after reference to the department of law for prosecution or
16 defense.

17 **SECTION 8.** In Colorado Revised Statutes, 39-21-107, **amend**
18 (1)as follows:

19 **39-21-107. Limitations.** (1) Except as provided in this section,
20 in section 29-2-106.1 (5)(b), and unless such time is extended by waiver,
21 the amount of any tax or of any charge on oil and gas production ~~imposed~~
22 ~~pursuant to articles 24 to 29 of this title 39 or article 3 of title 42,~~ and the
23 penalty and interest applicable thereto, shall be assessed within three
24 years after the return was filed, whether or not such return was filed on
25 or after the date prescribed, and no assessment shall be made or credit
26 taken and no notice of lien shall be filed, nor distraint warrant issued, nor
27 suit for collection instituted, nor any other action to collect the same
28 commenced after the expiration of such period; except that a written
29 proposed adjustment of the tax liability by the department issued prior to
30 the expiration of such period shall extend the limitation of this subsection
31 (1) for one year after a final determination or assessment is made. No lien
32 shall continue after the three-year period provided for in this subsection
33 (1), except for taxes assessed before the expiration of such period, notice
34 of lien with respect to which has been filed prior to the expiration of such
35 period, and except for taxes on which written notice of any proposed
36 adjustment of the tax liability has been sent to the taxpayer during such
37 three-year period, in which case the lien shall continue for one year only
38 after the expiration of such period or after the issuance of a final
39 determination or assessment based on the proposed adjustment issued
40 prior to the expiration of the three-year period. This subsection (1) ~~shall~~
41 DOES not apply to income tax or to any tax imposed under article 23.5 of
42 this title 39.

43 **SECTION 9.** In Colorado Revised Statutes, 39-21-108, **amend**
44 (3)(a)(I)(A) introductory portion as follows:

45 **39-21-108. Refunds.** (3) (a) (I) (A) Whenever it is established

1 that any taxpayer has, for any period open under the statutes, overpaid a
2 tax covered by articles 22 and 26 to 29 of this title 39, article 60 of title
3 34, and article 3 of title 42 ADMINISTERED PURSUANT TO THIS ARTICLE 21
4 and that: There is an unpaid balance of tax and interest accrued, according
5 to the records of the executive director, owing by such taxpayer for any
6 other period; there is an amount required to be repaid to the
7 unemployment compensation fund pursuant to section 8-81-101 (4), the
8 amount of which has been determined to be owing as a result of a final
9 agency determination or judicial decision or that has been reduced to
10 judgment by the division of unemployment insurance in the department
11 of labor and employment; there is any unpaid child support debt as set
12 forth in section 14-14-104, or child support arrearages that are the subject
13 of enforcement services provided pursuant to section 26-13-106, as
14 certified by the department of human services; there are any unpaid
15 obligations owing to the state as set forth in section 26-2-133, for
16 overpayment of public assistance or medical assistance benefits, the
17 amount of which has been determined to be owing as a result of final
18 agency determination or judicial decision or that has been reduced to
19 judgment, as certified by the department of human services; there are any
20 unpaid obligations owing to the state as set forth in section 26.5-4-119,
21 for overpayment of child care assistance, the amount of which has been
22 determined to be owing as a result of final agency determination or
23 judicial decision or that has been reduced to judgment as certified by the
24 department of early childhood; there is any unpaid loan or other
25 obligation due to a state-supported institution of higher education as set
26 forth in section 23-5-115, the amount of which has been determined to be
27 owing as a result of a final agency determination or judicial decision or
28 that has been reduced to judgment, as certified by the appropriate
29 institution; there is any unpaid loan due to the student loan division of the
30 department of higher education as set forth in section 23-3.1-104 (1)(p),
31 the amount of which has been determined to be owing as a result of a
32 final agency determination or judicial decision or that has been reduced
33 to judgment, as certified by the division; there is any unpaid loan due to
34 the collegeinvest division of the department of higher education as set
35 forth in section 23-3.1-206, the amount of which has been determined to
36 be owing as a result of a final agency determination or judicial decision
37 or that has been reduced to judgment; there is any outstanding judicial
38 fine, fee, cost, or surcharge as set forth in section 16-11-101.8, or judicial
39 restitution as set forth in section 16-18.5-106.8, the amount of which has
40 been determined to be owing as a result of a final judicial department
41 determination or certified by the judicial department as a judgment owed
42 the state or a victim; there is any unpaid debt owing to the state or any
43 agency thereof by such taxpayer, and that is found to be owing as a result
44 of a final agency determination or the amount of which has been reduced
45 to judgment and as certified by the state agency; or the taxpayer is a

1 qualified individual identified pursuant to section 39-22-120 (10) or
2 39-22-2003 (9), so much of the overpayment of tax plus interest
3 allowable thereon as does not exceed the amount of such unpaid balance
4 or unpaid debt must be credited first to the unpaid balance of tax and
5 interest accrued and then to the unpaid debt, and any excess of the
6 overpayment must be refunded. If the taxpayer elects to designate his or
7 her refund as a credit against a subsequent year's tax liability, the amount
8 allowed to be so credited must be reduced first by the unpaid balance of
9 tax and interest accrued and then by the unpaid debt. If the taxpayer filed
10 a joint return, the executive director shall notify the other taxpayer named
11 on the joint return that the portion of the overpayment that is generated by
12 the other taxpayer's income will be refunded upon receipt of a request
13 detailing said amount.

14 **SECTION 10.** In Colorado Revised Statutes, 39-21-109, **amend**
15 (1) as follows:

16 **39-21-109. Interest on underpayment, nonpayment, or**
17 **extensions of time for payment of tax.** (1) If any amount of tax or any
18 charge on oil and gas production imposed pursuant to articles 22 to 29 of
19 this title, article 60 of title 34, or article 3 of title 42, C.R.S.,
20 ADMINISTERED PURSUANT TO THIS ARTICLE 21 is not paid on or before the
21 last date prescribed for payment, interest on such amount at the rate
22 imposed under section 39-21-110.5, except as provided in subsection
23 (1.5) of this section, shall be paid for the period from such last date to the
24 date paid. The last date prescribed for payment shall be determined
25 without regard to any extension of time for payment and shall be
26 determined without regard to any notice and demand for payment issued,
27 by reason of jeopardy, prior to the last date otherwise prescribed for such
28 payment. In the case of a tax in which the last date for payment is not
29 otherwise prescribed, the last date for payment shall be deemed to be the
30 date the liability for the tax arises, and in no event shall it be later than the
31 date notice and demand for the tax is made by the executive director of
32 the department of revenue or his THE EXECUTIVE DIRECTOR'S delegate.

33 **SECTION 11.** In Colorado Revised Statutes, 39-21-110, **amend**
34 (1) introductory portion, (2), and (3) as follows:

35 **39-21-110. Interest on overpayments - repeal.** (1) Interest shall
36 be allowed and paid upon any overpayment in respect to any tax or any
37 charge on oil and gas production imposed pursuant to articles 22 to 29 of
38 this title 39, article 60 of title 34, or article 3 of title 42 ADMINISTERED
39 PURSUANT TO THIS ARTICLE 21 at the rate imposed under section
40 39-21-110.5. Such interest shall be allowed and paid as follows:

41 (2) Any portion of any tax or of a charge on oil and gas production
42 imposed pursuant to articles 22 to 29 of this title, article 60 of title 34, or
43 article 3 of title 42, C.R.S., ADMINISTERED PURSUANT TO THIS ARTICLE 21
44 or any interest, assessable penalty, additional amount, or addition to a tax
45 or charge which has been erroneously refunded shall bear interest at the

1 rate imposed under section 39-21-110.5 from the date of the payment of
2 the refund.

3 (3) If any overpayment of any tax or ~~of a charge on oil and gas~~
4 ~~production imposed pursuant to articles 22 to 29 of this title, article 60 of~~
5 ~~title 34, or article 3 of title 42, C.R.S.,~~ ADMINISTERED PURSUANT TO THIS
6 ARTICLE 21 is refunded within ninety days after the last date prescribed
7 for filing the return of such tax or charge, determined without regard to
8 any extension of time for filing the return, no interest shall be allowed
9 under subsection (1) of this section on such overpayment.

10 **SECTION 12.** In Colorado Revised Statutes, 39-21-110.5,
11 **amend** (1) as follows:

12 **39-21-110.5. Rate of interest to be fixed.** (1) When interest is
13 required or permitted to be charged ~~under any provision of articles 20 to~~
14 ~~29 of this title in connection with interest~~ PURSUANT TO THIS SECTION on
15 ANY underpayment, nonpayment, extension of time for payment, or
16 overpayment, or when interest is required to be paid pursuant to section
17 8-20.5-104, ~~C.R.S.,~~ in connection with an application for reimbursement
18 from the petroleum storage tank fund, such interest shall be computed at
19 the annual rate which has been established pursuant to this section.

20 **SECTION 13.** In Colorado Revised Statutes, 39-21-112, **amend**
21 (1) as follows:

22 **39-21-112. Duties and powers of executive director.** (1) It is
23 the duty of the executive director to administer the provisions of this
24 article 21, and the executive director has the power to adopt, amend, or
25 rescind such rules not inconsistent with the provisions of this article 21,
26 ~~articles 22 to 29 of this title 39, and article 3 of title 42~~ THE STATUTORY
27 PROVISIONS LISTED IN SECTION 39-21-102, and, subject to other provisions
28 of law relating to the promulgation of rules, to appoint, pursuant to
29 section 13 of article XII of the state constitution, such persons, to make
30 such expenditures, to require such reports, to make such investigations,
31 and to take such other action as the executive director deems necessary
32 or suitable to that end. The executive director shall determine the
33 organization and methods of procedure in accordance with the provisions
34 of this article 21. For the purpose of ascertaining the correctness of any
35 return or for the purpose of making an estimate of the tax due from any
36 taxpayer, the executive director has the power to examine or cause to be
37 examined by any employee, agent, or representative designated by the
38 executive director for that purpose any books, papers, records, or
39 memoranda bearing upon the matters required to be included in the
40 return. In the exercise of rule-making authority as to article 29 of this title
41 39, as granted by the general assembly pursuant to this subsection (1), the
42 executive director may not readopt any rule, or portion thereof,
43 disapproved on or after July 1, 1982, by the general assembly pursuant to
44 section 24-4-103 (8)(d) without the approval of the general assembly.

45 **SECTION 14.** In Colorado Revised Statutes, 39-21-113, **amend**

1 (1)(a) as follows:

2 **39-21-113. Reports and returns - rule - repeal.** (1) (a) It is the
3 duty of every person, firm, or corporation liable to the state of Colorado
4 for any tax or any charge ~~on oil and gas production imposed pursuant to~~
5 ~~articles 23.5 to 29 of this title or article 3 of title 42, C.R.S.,~~
6 ADMINISTERED PURSUANT TO THIS ARTICLE 21 to keep and preserve for a
7 period of three years such books, accounts, and records as may be
8 necessary to determine the amount of liability.

9 **SECTION 15.** In Colorado Revised Statutes, 39-21-119.5,
10 **amend** (1), (4)(k), and (4)(l); and **add** (4)(m) as follows:

11 **39-21-119.5. Mandatory electronic filing of returns -**
12 **mandatory electronic payment - penalty - waiver - definitions.**

13 (1) For purposes of this section, "return" means any report, claim, tax
14 return statement, or other document required or authorized under articles
15 11 and 25 of title 29, article 11 of title 30, articles 22, 26, 27, 28, 28.5,
16 28.6, 28.8, ~~and~~ 29, AND 37 of this title 39, article 2 of title 40, article 3 of
17 title 42, article 4 of title 43, and title 44, and any form, statement report,
18 or other document prescribed by the executive director for reporting a tax
19 liability, a fee liability, or other information required to be returned to the
20 executive director, including the reporting of changes or amendments
21 thereto, and any schedule certification, worksheet, or other document
22 required to accompany the return.

23 (4) Except as provided in subsection (6) of this section, on and
24 after August 2, 2019, electronic filing of returns and the payment of any
25 tax or fee by electronic funds transfer is required for the following:

26 (k) Any clean fleet per ride fee and air pollution mitigation per
27 ride fee return required to be filed and payment required pursuant to
28 section 40-10.1-607.5; ~~and~~

29 (l) Any quarterly report for the advance payment of an income tax
30 credit required to be filed pursuant to section 39-22-629 (2)(b); AND

31 (m) ANY FIREARMS AND AMMUNITION EXCISE TAX RETURN
32 REQUIRED TO BE FILED AND ANY PAYMENT OF TAX REQUIRED TO BE
33 REMITTED PURSUANT TO ARTICLE 37 OF THIS TITLE 39."

34 Renumber succeeding sections accordingly.

35 Strike "DEPARTMENT" and substitute "EXECUTIVE DIRECTOR" on: **Page 9**,
36 line 14; **Page 10**, lines 3 and 4, 22, 23, and 24; **Page 11**, lines 1, 3, 8, and
37 11.

38 Strike "GROSS" and substitute "NET" on: **Page 4**, line 22; **Page 11**, line 3;
39 and **Page 13**, line 6.

40 Strike "FIREARMS DEALER, FIREARMS MANUFACTURER, AND AMMUNITION"
41 on: **Page 10**, line 14; **Page 11**, lines 9 and 10.

1 Strike "FIREARMS DEALER, FIREARMS MANUFACTURER, OR AMMUNITION"
2 on: **Page 10**, lines 19 and 20; **Page 11**, lines 4 and 5, and 5 and 6; **Page**
3 **12**, lines 2 and 6.

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