

Second Regular Session
Sixty-seventh General Assembly
STATE OF COLORADO

ENGROSSED

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

LLS NO. 10-0854.01 Gregg Fraser

SENATE BILL 10-142

SENATE SPONSORSHIP

Foster,

HOUSE SPONSORSHIP

Gerou,

Senate Committees

Local Government and Energy

House Committees

A BILL FOR AN ACT

101 **CONCERNING THE PROCESS OF RESOLVING DISPUTES RELATED TO**
102 **SALES AND USE TAX PAID TO A LOCAL GOVERNMENT.**

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://www.leg.state.co.us/billsummaries.>)

Current law requires a local government to issue a deficiency notice to a taxpayer when sales or use taxes are due. The bill requires any protest to the deficiency notice to be filed with the local government within 30 days after the notice.

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.

SENATE
2nd Reading Unamended
February 19, 2010

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

2 **SECTION 1.** 29-2-106.1 (2) (a), Colorado Revised Statutes, is
3 amended to read:

4 **29-2-106.1. Deficiency notice - dispute resolution.**

5 (2) (a) When a local government asserts that sales or use taxes are due in
6 an amount greater than the amount paid by a taxpayer, such local
7 government shall mail a deficiency notice to the taxpayer by certified
8 mail. The deficiency notice shall state the additional local sales and use
9 taxes due. The deficiency notice shall contain notification, in clear and
10 conspicuous type, that the taxpayer has the right to elect a hearing on the
11 deficiency pursuant to subsection (3) of this section. ANY PROTEST TO
12 THE DEFICIENCY NOTICE SHALL BE FILED WITH THE LOCAL GOVERNMENT
13 WITHIN THIRTY DAYS AFTER THE DATE OF THE NOTICE.

14 **SECTION 2. Act subject to petition - effective date -**

15 **applicability.** (1) This act shall take effect at 12:01 a.m. on the day
16 following the expiration of the ninety-day period after final adjournment
17 of the general assembly (August 11, 2010, if adjournment sine die is on
18 May 12, 2010); except that, if a referendum petition is filed pursuant to
19 section 1 (3) of article V of the state constitution against this act or an
20 item, section, or part of this act within such period, then the act, item,
21 section, or part shall not take effect unless approved by the people at the
22 general election to be held in November 2010 and shall take effect on the
23 date of the official declaration of the vote thereon by the governor.

24 (2) The provisions of this act shall apply to deficiency notices
25 mailed on or after the applicable effective date of this act.