

SB21-055 be amended as follows:

1 Amend printed bill, page 5, line 2, strike "AGENCY." and substitute
2 "AGENCY; EXCEPT THAT THE FISCAL RULES DO NOT APPLY TO THOSE DEBTS
3 UNDER THE JURISDICTION OF THE DEPARTMENT OF REVENUE REFERRED TO
4 IN SECTION 24-35-108 (1)(a)".

5 Page 23, line 11, after "**amend**" insert "(3)(a)(I)(A) and".

6 Page 23, strike line 13 and substitute:

7 **"39-21-108. Refunds.** (3) (a) (I) (A) Whenever it is established
8 that any taxpayer has, for any period open under the statutes, overpaid a
9 tax covered by articles 22 and 26 to 29 of this ~~title~~ TITLE 39, article 60 of
10 title 34, ~~C.R.S.~~, and article 3 of title 42 ~~C.R.S.~~, and that: There is an
11 unpaid balance of tax and interest accrued, according to the records of the
12 executive director, owing by such taxpayer for any other period; there is
13 an amount required to be repaid to the unemployment compensation fund
14 pursuant to section 8-81-101 (4), ~~C.R.S.~~, the amount of which has been
15 determined to be owing as a result of a final agency determination or
16 judicial decision or that has been reduced to judgment by the division of
17 unemployment insurance in the department of labor and employment;
18 there is any unpaid child support debt as set forth in section 14-14-104,
19 ~~C.R.S.~~, or child support arrearages that are the subject of enforcement
20 services provided pursuant to section 26-13-106, ~~C.R.S.~~, as certified by
21 the department of human services; there are any unpaid obligations owing
22 to the state as set forth in section 26-2-133, ~~C.R.S.~~, for overpayment of
23 public assistance or medical assistance benefits, the amount of which has
24 been determined to be owing as a result of final agency determination or
25 judicial decision or that has been reduced to judgment, as certified by the
26 department of human services; there is any unpaid loan or other
27 obligation due to a state-supported institution of higher education as set
28 forth in section 23-5-115, ~~C.R.S.~~, the amount of which has been
29 determined to be owing as a result of a final agency determination or
30 judicial decision or that has been reduced to judgment, as certified by the
31 appropriate institution; there is any unpaid loan due to the student loan
32 division of the department of higher education as set forth in section
33 23-3.1-104 (1)(p), ~~C.R.S.~~, the amount of which has been determined to
34 be owing as a result of a final agency determination or judicial decision
35 or that has been reduced to judgment, as certified by the division; there
36 is any unpaid loan due to the collegeinvest division of the department of
37 higher education as set forth in section 23-3.1-206, ~~C.R.S.~~, the amount of
38 which has been determined to be owing as a result of a final agency

1 determination or judicial decision or that has been reduced to judgment;
2 there is any outstanding judicial fine, fee, cost, or surcharge as set forth
3 in section 16-11-101.8, ~~C.R.S.~~, or judicial restitution as set forth in
4 section 16-18.5-106.8, ~~C.R.S.~~, the amount of which has been determined
5 to be owing as a result of a final judicial department determination or
6 certified by the judicial department as a judgment owed the state or a
7 victim; there is any unpaid debt owing to the state or any agency thereof
8 by such taxpayer, and that is found to be owing as a result of a final
9 agency determination or the amount of which has been reduced to
10 judgment and as certified by the ~~controller~~ STATE AGENCY; or the
11 taxpayer is a qualified individual identified pursuant to section 39-22-120
12 (10) or 39-22-2003 (9), so much of the overpayment of tax plus interest
13 allowable thereon as does not exceed the amount of such unpaid balance
14 or unpaid debt must be credited first to the unpaid balance of tax and
15 interest accrued and then to the unpaid debt, and any excess of the
16 overpayment must be refunded. If the taxpayer elects to designate his or
17 her refund as a credit against a subsequent year's tax liability, the amount
18 allowed to be so credited must be reduced first by the unpaid balance of
19 tax and interest accrued and then by the unpaid debt. If the taxpayer filed
20 a joint return, the executive director shall notify the other taxpayer named
21 on the joint return that the portion of the overpayment that is generated by
22 the other taxpayer's income will be refunded upon receipt of a request
23 detailing said amount. ~~As used in this section, unless the context~~
24 ~~otherwise requires, "agency" includes a state-supported institution of~~
25 ~~higher education or a political subdivision of the state under contract with~~
26 ~~central collection services.~~

27 (V) Any ~~moneys~~ MONEY withheld".

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