

Second Regular Session  
Seventy-first General Assembly  
STATE OF COLORADO

INTRODUCED

LLS NO. 18-1107.01 Gregg Fraser x4325

HOUSE BILL 18-1386

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HOUSE SPONSORSHIP

Gray,

SENATE SPONSORSHIP

(None),

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House Committees  
Finance

Senate Committees

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A BILL FOR AN ACT

101 CONCERNING THE AUTHORITY OF A COUNTY TREASURER TO COLLECT  
102 PREPAYMENTS OF PROPERTY TAXES.

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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://leg.colorado.gov>.)*

The bill authorizes a county treasurer to accept, at the option of a taxpayer, prepayments of property taxes. Payments can only be made within one year of when the taxes are due and no interest accrues to the taxpayer. The taxes collected are distributed to taxing entities in January of the year in which they become due.

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

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

2           **SECTION 1. Legislative declaration.** (1) The general assembly  
3 hereby finds that:

4           (a) It has been the practice of county treasurers throughout the  
5 state for many years to accept prepayments of property taxes from  
6 taxpayers; and

7           (b) It is in the best interests of taxpayers and governmental entities  
8 in the state to provide express statutory authority for county treasurers to  
9 continue the practice of accepting prepayments of property taxes.

10           **SECTION 2.** In Colorado Revised Statutes, 39-10-104.5, **amend**  
11 (7) as follows:

12           **39-10-104.5. Payment dates - optional payment dates - failure**  
13 **to pay - delinquency.** (7) (a) The treasurer ~~shall be~~ IS authorized to  
14 accept funds paid by the seller and accepted by the dealer as a partial  
15 payment of taxes which have not yet been levied and which are not yet  
16 due but which have been prorated between the buyer and the seller at the  
17 time of the sale of a mobile home. A dealer shall remit taxes collected  
18 under this subsection (7) to the treasurer within ten days.

19           (b) THE TREASURER IS AUTHORIZED TO ACCEPT, AT THE OPTION OF  
20 THE TAXPAYER, FULL OR PARTIAL PAYMENT OF TAXES WHICH HAVE BEEN  
21 ASSESSED BUT FOR WHICH PAYMENT IS NOT YET DUE. ANY TAXES PAID BY  
22 A TAXPAYER PURSUANT TO THIS SUBSECTION (7)(b) SHALL BECOME DUE  
23 AND PAYABLE UPON RECEIPT BY THE TREASURER. SUCH PAYMENT MUST  
24 BE MADE DURING THE CALENDAR YEAR PRECEDING THE CALENDAR YEAR  
25 IN WHICH THEY ARE DUE. THE TREASURER SHALL HOLD THE PAYMENT AND  
26 REFLECT THE AMOUNT OF THE PAYMENT AS A CREDIT ON THE TAX

1 STATEMENT FOR THE YEAR FOR WHICH THE PAYMENT APPLIES. NO  
2 INTEREST SHALL ACCRUE TO THE BENEFIT OF THE TAXPAYER FOR THE TIME  
3 THAT THE PAYMENT IS HELD BY THE TREASURER. ALL PREPAYMENTS  
4 RECEIVED SHALL BE APPORTIONED, CREDITED, AND DISTRIBUTED TO  
5 TAXING ENTITIES AS OTHERWISE PROVIDED FOR TAXES IN SECTION  
6 39-10-107 IN JANUARY OF THE YEAR IN WHICH THE TAXES ARE DUE.

7 **SECTION 3. Applicability.** This act applies to prepayments of  
8 property taxes made prior to, on, or after the effective date of this act.

9 **SECTION 4. Safety clause.** The general assembly hereby finds,  
10 determines, and declares that this act is necessary for the immediate  
11 preservation of the public peace, health, and safety.