

CHAPTER 17

GOVERNMENT - STATE

HOUSE BILL 18-1144

BY REPRESENTATIVE(S) Thurlow, Arndt, Hooton, McKean, Becker K., Gray, Lee;
also SENATOR(S) Tate, Martinez Humenik, Moreno, Zenzinger.

AN ACT

**CONCERNING CERTAIN PUBLISHING REQUIREMENTS FOR THE DEPARTMENT OF REVENUE'S
"DISCLOSURE OF AVERAGE TAXES PAID" TABLE.**

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

SECTION 1. Legislative declaration. The general assembly declares that the purpose of House Bill 18-1144, enacted in 2018, is to amend section 24-35-108.5 (5), Colorado Revised Statutes, concerning certain publishing requirements for the department of revenue's "Disclosure of Average Taxes Paid" table, in order to bring the law into harmony with modern conditions.

SECTION 2. In Colorado Revised Statutes, 24-35-108.5, **amend** (5) as follows:

24-35-108.5. Annual disclosure to individual taxpayers of average taxes paid.

(5) The department of revenue shall print the table prepared pursuant to subsection (4) of this section in the income tax booklet that the department ~~mails to~~ PROVIDES FOR taxpayers on an annual basis. The department shall print the table in a clear and noticeable location in the income tax booklet and shall indicate the location of such table in the table of contents for the income tax booklet. The department shall also make the table available through the "NetFile" link on the department's website and shall ensure that the table is clearly accessible through a noticeable link on the "NetFile" website ON THE DEPARTMENT'S WEBSITE AND SHALL PROVIDE THE TABLE TO THE TAXPAYER ON THE SOFTWARE PLATFORM THAT THE DEPARTMENT MAKES AVAILABLE TO TAXPAYERS TO FILE INDIVIDUAL INCOME TAXES.

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 (August 8, 2018, if adjournment sine die is on May 9, 2018); except that, if a referendum petition is filed pursuant to section 1 (3)

Capital letters or bold & italic numbers indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.

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 2018 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

Approved: March 1, 2018