

**First Regular Session  
Seventy-second General Assembly  
STATE OF COLORADO**

**REVISED**

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

LLS NO. 19-0403.01 Gregg Fraser x4325

**SENATE BILL 19-029**

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**A BILL FOR AN ACT**

101 **CONCERNING THE COLORADO INCOME TAX LIABILITY OF AN**  
102 **INDIVIDUAL IN ACTIVE DUTY MILITARY SERVICE.**

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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>.)*

Under current law, an individual in active duty military service whose home of record is Colorado and whose state of residence is a state other than Colorado is allowed to reacquire residency in Colorado and not pay Colorado state income tax on his or her military income.

The bill creates a presumption that the individual's state of residence is a state other than Colorado if the individual was stationed in

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.

HOUSE  
Amended 2nd Reading  
February 28, 2019

SENATE  
3rd Reading Unamended  
January 29, 2019

SENATE  
2nd Reading Unamended  
January 28, 2019

another state and provides certain documentation to demonstrate that the other state was the individual's residence. If an individual is presumed to have a state of residence other than Colorado, the presumption may only be overcome with a preponderance of specific evidence that clearly establishes that the individual did not intend to change his or her residence to a state other than Colorado.

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

2 **SECTION 1.** In Colorado Revised Statutes, 39-22-110.5, **add** (2)  
3 as follows:

4 **39-22-110.5. Reacquisition of residency during active duty**

5 **military service.** (2) (a) AN INDIVIDUAL IS PRESUMED TO HAVE ACQUIRED

6 LEGAL RESIDENCE IN A STATE OTHER THAN COLORADO FOR PURPOSES

7 OF THIS SECTION IF THE INDIVIDUAL WAS STATIONED IN ANOTHER STATE

8 WHILE ON ACTIVE DUTY MILITARY SERVICE AND PROVIDES ANY ONE OF

9 THE FOLLOWING:

10 (I) A STATE OF LEGAL RESIDENCE CERTIFICATE, COMMONLY KNOWN

11 AS A FEDERAL "DD FORM 2058" OR A SUCCESSOR FORM, SIGNED BY THE

12 INDIVIDUAL INDICATING THE OTHER STATE AS THE STATE OF LEGAL

13 RESIDENCE FOR THE INDIVIDUAL;

14 (II) A FEDERAL FORM W-2 INDICATING THE OTHER STATE AS THE

15 STATE OF RESIDENCE OF THE INDIVIDUAL;

16 (III) PROOF OF REGISTRATION TO VOTE IN THE OTHER STATE;

17 (IV) NOTIFICATION TO THE STATE OF COLORADO OF THE

18 INDIVIDUAL'S INTENT TO MAKE THE OTHER STATE THE INDIVIDUAL'S STATE

19 OF LEGAL RESIDENCE; OR

20 (V) A LAST WILL AND TESTAMENT THAT INDICATES THE OTHER

21 STATE AS THE INDIVIDUAL'S STATE OF LEGAL RESIDENCE.

22 (b) IF AN INDIVIDUAL IS PRESUMED TO HAVE ACQUIRED LEGAL

1 RESIDENCE IN A STATE OTHER THAN COLORADO PURSUANT TO SUBSECTION  
2 (2)(a) OF THIS SECTION, THE PRESUMPTION MAY ONLY BE OVERCOME WITH  
3 A PREPONDERANCE OF SPECIFIC EVIDENCE THAT CLEARLY ESTABLISHES  
4 THAT THE INDIVIDUAL DID NOT INTEND TO CHANGE HIS OR HER RESIDENCE  
5 TO A STATE OTHER THAN COLORADO. THE PRESUMPTION SHALL BE  
6 LIBERALLY CONSTRUED TO CONCLUDE THAT AN INDIVIDUAL CHANGED HIS  
7 OR HER RESIDENCE TO A STATE OTHER THAN COLORADO. NOTHING IN THIS  
8 SECTION SHALL BE CONSTRUED TO PREVENT AN INDIVIDUAL WHO IS NOT  
9 PRESUMED TO HAVE A STATE OF LEGAL RESIDENCE IN A STATE OTHER  
10 THAN COLORADO PURSUANT TO SUBSECTION (2)(a) OF THIS SECTION FROM  
11 ESTABLISHING RESIDENCY IN ANOTHER STATE BY OTHER MEANS.

12 **SECTION 2. Act subject to petition - effective date -**  
13 **applicability.** (1) This act takes effect at 12:01 a.m. on the day following  
14 the expiration of the ninety-day period after final adjournment of the  
15 general assembly (August 2, 2019, if adjournment sine die is on May 3,  
16 2019); except that, if a referendum petition is filed pursuant to section 1  
17 (3) of article V of the state constitution against this act or an item, section,  
18 or part of this act within such period, then the act, item, section, or part  
19 will not take effect unless approved by the people at the general election  
20 to be held in November 2020 and, in such case, will take effect on the  
21 date of the official declaration of the vote thereon by the governor.

22 (2) This act applies to an individual reacquiring residence in the  
23 state prior to, on, or after the applicable effective date of this act.