

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

ENGROSSED

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

LLS NO. 21-0358.01 Pierce Lively x2059

SENATE BILL 21-065

SENATE SPONSORSHIP

Liston,

HOUSE SPONSORSHIP

Mullica,

Senate Committees
Finance

House Committees

A BILL FOR AN ACT

101 **CONCERNING THE DISCLOSURE OF INFORMATION RELATED TO THE**
102 **GASOLINE AND SPECIAL FUELS TAX.**

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 allows the executive director of the department of revenue to disclose information relevant to an assessment of a gasoline distributor for the failure to make the required sworn statement and pay the tax for any calendar month or for a gasoline distributor filing an incorrect or fraudulent statement or return for any calendar month. The executive director may only disclose this information to taxpayers with cases

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.*

SENATE
2nd Reading Unamended
February 22, 2021

involving common or related issues of fact or law. Taxpayers are limited in the use and disclosure of this information.

The bill also requires, upon written request by a local government official, a gasoline distributor to disclose certain records to local government officials related to an alleged violation of the administration of the gasoline and special fuels tax.

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

2 **SECTION 1.** In Colorado Revised Statutes, 39-21-113, **add** (29)
3 as follows:

4 **39-21-113. Reports and returns - rule.** (29) NOTWITHSTANDING
5 THE PROVISIONS OF THIS SECTION, THE EXECUTIVE DIRECTOR MAY
6 PROVIDE SUCH DETAILED INFORMATION PERTINENT TO AN ASSESSMENT
7 MADE PURSUANT TO SECTION 39-27-105 (3), INCLUDING INFORMATION
8 FROM A REPORT FILED PURSUANT TO SECTION 39-27-105 (1), TO
9 TAXPAYERS WITH CASES INVOLVING COMMON OR RELATED ISSUES OF FACT
10 OR LAW. PERSONS WHO RECEIVE TAXPAYER INFORMATION PURSUANT TO
11 THIS SUBSECTION (29) ARE SUBJECT TO THE PROVISIONS OF THIS SECTION,
12 INCLUDING THE LIMITATIONS IN SUBSECTION (4) OF THIS SECTION AND THE
13 PENALTIES IN SUBSECTION (6) OF THIS SECTION REGARDING DISCLOSURE
14 OF TAXPAYER INFORMATION.

15 **SECTION 2.** In Colorado Revised Statutes, 39-27-110, **add** (7)
16 as follows:

17 **39-27-110. Inspection of records.** (7) UPON WRITTEN REQUEST
18 BY A LOCAL GOVERNMENT OFFICIAL CONDUCTING INFORMATION
19 GATHERING OR AN OFFICIAL INVESTIGATION RELATED TO AN ALLEGED
20 VIOLATION OF THIS PART 1, A DISTRIBUTOR SHALL DISCLOSE TO A LOCAL
21 GOVERNMENT OFFICIAL ANY BOOKS, PAPERS, OR RECORDS REQUIRED TO
22 BE MAINTAINED BY THIS SECTION. ANY INFORMATION DISCLOSED

1 PURSUANT TO THIS SUBSECTION (7) SHALL BE CONFIDENTIAL AND ANY
2 PERSON DIVULGING THE INFORMATION, EXCEPT AS SUCH DISCLOSURE MAY
3 BE RENDERED NECESSARY BY LAW, SHALL BE SUBJECT TO PENALTIES
4 PROVIDED IN THIS PART 1.

5 **SECTION 3. Act subject to petition - effective date.** This act
6 takes effect at 12:01 a.m. on the day following the expiration of the
7 ninety-day period after final adjournment of the general assembly; except
8 that, if a referendum petition is filed pursuant to section 1 (3) of article V
9 of the state constitution against this act or an item, section, or part of this
10 act within such period, then the act, item, section, or part will not take
11 effect unless approved by the people at the general election to be held in
12 November 2022 and, in such case, will take effect on the date of the
13 official declaration of the vote thereon by the governor.