

CHAPTER 120

TAXATION

HOUSE BILL 93-1120

BY REPRESENTATIVES Prinster, Dyer, and Reeves;
also SENATOR Owens.

AN ACT**CONCERNING VOLUNTARY ALTERNATIVE PROCEDURES RELATING TO STATE TAX DOCUMENTS.**

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

SECTION 1. Part 1 of article 21 of title 39, Colorado Revised Statutes, 1982 Repl. Vol., as amended, is amended BY THE ADDITION OF A NEW SECTION to read:

39-21-120. Signature and filing alternatives for tax returns. (1) FOR THE PURPOSES OF ANY RETURNS OR OTHER DOCUMENTS MADE, FILED, SIGNED, SUBSCRIBED, VERIFIED, TRANSMITTED, RECEIVED, OR STORED PURSUANT TO ANY PROVISION OF ARTICLES 22 TO 31 OF THIS TITLE AND ARTICLES 46 AND 47 OF TITLE 12, ARTICLE 60 OF TITLE 34, AND ARTICLE 3 OF TITLE 42, C.R.S., THE EXECUTIVE DIRECTOR MAY PRESCRIBE VOLUNTARY ALTERNATIVE METHODS FOR THE MAKING, FILING, SIGNING, SUBSCRIBING, VERIFYING, TRANSMITTING, RECEIVING, OR STORING OF RETURNS OR OTHER DOCUMENTS PURSUANT TO THE STATUTORY PROVISIONS OF THIS ARTICLE AND OTHER ARTICLES REFERENCED IN THIS ARTICLE. THE EXECUTIVE DIRECTOR SHALL ADOPT RULES AND REGULATIONS AS MAY BE APPROPRIATE TO DEFINE AND IMPLEMENT ACCEPTABLE ALTERNATIVES FOR EACH ARTICLE WITHIN THE SCOPE OF THIS SECTION.

(2) ANY RETURN OR OTHER DOCUMENT SIGNED, SUBSCRIBED, OR VERIFIED UNDER ANY METHOD ADOPTED UNDER SUBSECTION (1) OF THIS SECTION SHALL BE TREATED FOR ALL PURPOSES, INCLUDING PENALTIES FOR PERJURY, IN THE SAME MANNER AS IF VERIFIED BY SIGNATURE.

(3) TO ENABLE ALTERNATIVE FILING OF TAX RETURNS, THE EXECUTIVE DIRECTOR IS HEREBY AUTHORIZED TO CONTRACT FOR COMMUNICATIONS SERVICES WITH GOVERNMENTAL OR PRIVATE CONTRACTORS. SUCH CONTRACTORS SHALL BE SUBJECT

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

TO THE PROVISIONS OF SECTION 39-21-113 (4), AND EACH CONTRACT ENTERED INTO PURSUANT TO THIS SUBSECTION (3) SHALL SET FORTH THE PROVISIONS OF SECTION 39-21-113 (4) AND (6).

SECTION 2. 39-21-119, Colorado Revised Statutes, 1982 Repl. Vol., is amended BY THE ADDITION OF A NEW SUBSECTION to read:

39-21-119. Filing with executive director - when deemed to have been made.

(4) THE DATE OF RECEIPT OF RETURNS OR OTHER DOCUMENTS MADE, FILED, SIGNED, SUBSCRIBED, VERIFIED, TRANSMITTED, RECEIVED, OR STORED UNDER THE ALTERNATIVE METHODS PROVIDED IN SECTION 39-21-120 SHALL BE DETERMINED PURSUANT TO RULES AND REGULATIONS ADOPTED BY THE EXECUTIVE DIRECTOR PURSUANT TO SECTION 39-21-112 (1).

SECTION 3. 12-47.1-302 (1) (t) and (1) (u), Colorado Revised Statutes, 1991 Repl. Vol., are amended, and the said 12-47.1-302 (1) is further amended BY THE ADDITION OF A NEW PARAGRAPH, to read:

12-47.1-302. Commission - powers and duties. (1) In addition to any other powers and duties set forth in this part 3, and notwithstanding the designation of the Colorado limited gaming control commission under section 12-47.1-201 as a **type 2** transfer, the commission shall nonetheless have the following powers and duties:

(t) To establish a field office in Black Hawk, Central City, or Cripple Creek, as deemed necessary by the commission; ~~and~~

(u) To demand, at any time when business is being conducted, access to and inspection, examination, photocopying, and auditing of all papers, books, and records of applicants and licensees, on their premises or elsewhere as practicable and in the presence of the licensee or his agent, pertaining to the gross income produced by any licensed gaming establishment and to require verification of income, and all other matters affecting the enforcement of the policies of the commission or any provision of this article; and to impound or remove all papers, books, and records of applicants and licensees, without hearing, for inspection or examination; AND

(v) TO PRESCRIBE VOLUNTARY ALTERNATIVE METHODS FOR THE MAKING, FILING, SIGNING, SUBSCRIBING, VERIFYING, TRANSMITTING, RECEIVING, OR STORING OF RETURNS OR OTHER DOCUMENTS.

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

Approved: April 19, 1993