

CHAPTER 101

TAXATION

SENATE BILL 95-108

BY SENATORS Weddig, Coffman, Alexander, Dennis, Duke, Gallagher, Johnson, Rupert, Thiebaut, and Weissmann;
also REPRESENTATIVES Hagedorn, Gordon, and Piffner.

AN ACT**CONCERNING DELETION OF THE REQUIREMENT OF SCHOOL DISTRICT DESIGNATION ON INDIVIDUAL STATE INCOME TAX RETURNS.**

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

SECTION 1. 39-22-601 (1) (a), Colorado Revised Statutes, 1994 Repl. Vol., is amended to read:

39-22-601. Returns. (1) (a) Whenever a resident individual or a nonresident individual with income from Colorado sources is required to file a federal income tax return under the provisions of section 6012 of the internal revenue code or whenever a resident individual or a nonresident individual has incurred any tax liability under any provision of this article, ~~he~~ THE INDIVIDUAL shall make a return ~~which~~ THAT shall contain a written declaration that it is made under the penalty of perjury in the second degree. The return shall set forth, in such detail as the executive director shall prescribe by regulations, the said individual's federal taxable income, the deductions, modifications, exemptions, and credits required or allowed under this article, and any other information necessary to carry out the purposes of this article. ~~The return shall also designate the school district in which the individual taxpayer resides.~~ For the purpose of this section, the residence of the individual taxpayer shall be the address supplied by the taxpayer to the department of revenue on ~~his~~ THE return.

SECTION 2. Applicability. This act shall apply to tax years commencing on or after January 1, 1995.

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

SECTION 3. 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 21, 1995