

SENATE COMMITTEE OF REFERENCE REPORT

Chair of Committee

Date

February 23, 2021

Committee on Appropriations.

After consideration on the merits, the Committee recommends the following:

SB21-055 be amended as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation and with a recommendation that it be placed on the consent calendar:

1 Amend printed bill, page 5, line 2, strike "AGENCY." and substitute
2 "AGENCY; EXCEPT THAT THE FISCAL RULES DO NOT APPLY TO THOSE DEBTS
3 UNDER THE JURISDICTION OF THE DEPARTMENT OF REVENUE REFERRED TO
4 IN SECTION 24-35-108 (1)(a).".

5 Page 23, line 11, after "**amend**" insert "(3)(a)(I)(A) and".

6 Page 23, strike line 13 and substitute:

7 **"39-21-108. Refunds.** (3) (a) (I) (A) Whenever it is established
8 that any taxpayer has, for any period open under the statutes, overpaid a
9 tax covered by articles 22 and 26 to 29 of this ~~title~~ TITLE 39, article 60 of
10 title 34, ~~C.R.S.~~, and article 3 of title 42 ~~C.R.S.~~, and that: There is an
11 unpaid balance of tax and interest accrued, according to the records of the
12 executive director, owing by such taxpayer for any other period; there is
13 an amount required to be repaid to the unemployment compensation fund
14 pursuant to section 8-81-101 (4), ~~C.R.S.~~, the amount of which has been
15 determined to be owing as a result of a final agency determination or
16 judicial decision or that has been reduced to judgment by the division of
17 unemployment insurance in the department of labor and employment;
18 there is any unpaid child support debt as set forth in section 14-14-104,
19 ~~C.R.S.~~, or child support arrearages that are the subject of enforcement
20 services provided pursuant to section 26-13-106, ~~C.R.S.~~, as certified by

1 the department of human services; there are any unpaid obligations owing
2 to the state as set forth in section 26-2-133, ~~C.R.S.~~, for overpayment of
3 public assistance or medical assistance benefits, the amount of which has
4 been determined to be owing as a result of final agency determination or
5 judicial decision or that has been reduced to judgment, as certified by the
6 department of human services; there is any unpaid loan or other
7 obligation due to a state-supported institution of higher education as set
8 forth in section 23-5-115, ~~C.R.S.~~, the amount of which has been
9 determined to be owing as a result of a final agency determination or
10 judicial decision or that has been reduced to judgment, as certified by the
11 appropriate institution; there is any unpaid loan due to the student loan
12 division of the department of higher education as set forth in section
13 23-3.1-104 (1)(p), ~~C.R.S.~~, the amount of which has been determined to
14 be owing as a result of a final agency determination or judicial decision
15 or that has been reduced to judgment, as certified by the division; there
16 is any unpaid loan due to the collegeinvest division of the department of
17 higher education as set forth in section 23-3.1-206, ~~C.R.S.~~, the amount of
18 which has been determined to be owing as a result of a final agency
19 determination or judicial decision or that has been reduced to judgment;
20 there is any outstanding judicial fine, fee, cost, or surcharge as set forth
21 in section 16-11-101.8, ~~C.R.S.~~, or judicial restitution as set forth in
22 section 16-18.5-106.8, ~~C.R.S.~~, the amount of which has been determined
23 to be owing as a result of a final judicial department determination or
24 certified by the judicial department as a judgment owed the state or a
25 victim; there is any unpaid debt owing to the state or any agency thereof
26 by such taxpayer, and that is found to be owing as a result of a final
27 agency determination or the amount of which has been reduced to
28 judgment and as certified by the ~~controller~~ STATE AGENCY; or the
29 taxpayer is a qualified individual identified pursuant to section 39-22-120
30 (10) or 39-22-2003 (9), so much of the overpayment of tax plus interest
31 allowable thereon as does not exceed the amount of such unpaid balance
32 or unpaid debt must be credited first to the unpaid balance of tax and
33 interest accrued and then to the unpaid debt, and any excess of the
34 overpayment must be refunded. If the taxpayer elects to designate his or
35 her refund as a credit against a subsequent year's tax liability, the amount
36 allowed to be so credited must be reduced first by the unpaid balance of
37 tax and interest accrued and then by the unpaid debt. If the taxpayer filed
38 a joint return, the executive director shall notify the other taxpayer named
39 on the joint return that the portion of the overpayment that is generated by
40 the other taxpayer's income will be refunded upon receipt of a request
41 detailing said amount. ~~As used in this section, unless the context~~



1 ~~otherwise requires, "agency" includes a state-supported institution of~~
2 ~~higher education or a political subdivision of the state under contract with~~
3 ~~central collection services.~~

4 (V) Any moneys MONEY withheld".

5 Page 28, before line 1 insert:

6 "SECTION 18. Appropriation. For the 2021-22 state fiscal year,
7 \$50,625 is appropriated to the department of revenue. This appropriation
8 is from the general fund. To implement this act, the department may use
9 this appropriation for tax administration IT system (GenTax) support."

10 Renumber succeeding section accordingly.

11 Page 1, line 102, before "REDUCING" insert "MAKING AND".

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