

CHAPTER 93

**GOVERNMENT - STATE**

SENATE BILL 17-194

BY SENATOR(S) Neville T., Cooke, Court, Gardner, Holbert, Jahn, Kefalas, Kerr, Martinez Humenik, Moreno, Scott, Tate, Grantham;  
also REPRESENTATIVE(S) Pabon, Gray, Kraft-Tharp, Lebsock, Neville P.

**AN ACT**

**CONCERNING AN EXCEPTION TO THE STATUTORY DEADLINES FOR MAKING INCOME TAX REFUNDS FOR RETURNS SUSPECTED OF REFUND-RELATED FRAUD.**

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

**SECTION 1.** In Colorado Revised Statutes, 39-22-622, **amend** (4) as follows:

**39-22-622. Refunds.** (4) (a) The provisions of subsection (2) of this section shall not apply:

(I) To any return that is being audited; ~~or~~

(II) To any return that may take longer than normal to process due to the mathematical or clerical errors contained in said return;

(III) To unforeseen delays caused by the failure of processing equipment;

(IV) Because of a tax credit allowed in section 39-22-531; ~~or~~

(V) Because the taxpayer claimed an enterprise zone tax credit pursuant to article 30 of this ~~title~~ TITLE 39 and the department OF REVENUE is awaiting confirmation from the Colorado office of economic development that the taxpayer is eligible for such credit; OR

(VI) TO ANY RETURN WHERE THERE IS A SUSPICION OF IDENTITY THEFT OR OTHER REFUND-RELATED FRAUD.

(b) ~~Such determinations shall be made in good faith by~~ The department of

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

revenue SHALL MAKE A DETERMINATION, IN GOOD FAITH, WHETHER ANY OF THE EXCEPTIONS SET FORTH IN SUBSECTION (4)(a) OF THIS SECTION APPLY.

**SECTION 2. Applicability.** This act applies to income tax returns filed on or after the effective date of this 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: March 30, 2017