

Second Regular Session  
Seventy-first General Assembly  
STATE OF COLORADO

**REREVISED**

*This Version Includes All Amendments  
Adopted in the Second House*

LLS NO. 18-0901.01 Esther van Mourik x4215

**HOUSE BILL 18-1144**

**HOUSE SPONSORSHIP**

**Thurlow**, Arndt, Hooton, McKean

**SENATE SPONSORSHIP**

**Tate**, Martinez Humenik, Moreno, Zenzinger

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**House Committees**  
Finance

**Senate Committees**  
Finance

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**A BILL FOR AN ACT**

101 **CONCERNING CERTAIN PUBLISHING REQUIREMENTS FOR THE**  
102 **DEPARTMENT OF REVENUE'S "DISCLOSURE OF AVERAGE TAXES**  
103 **PAID" TABLE.**

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**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/>.)*

**Statutory Revision Committee.** Current law requires the department of revenue (department) to provide the "Disclosure of Average Taxes Paid" table to taxpayers in the income tax booklet that the department mails to the taxpayer. However, the department no longer mails the income tax booklet to each individual taxpayer, instead making

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  
3rd Reading Unamended  
February 22, 2018

SENATE  
2nd Reading Unamended  
February 21, 2018

HOUSE  
3rd Reading Unamended  
February 9, 2018

HOUSE  
Amended 2nd Reading  
February 8, 2018

a physical copy available a local libraries and allowing the booklet to be downloaded from the department's website. The bill changes the reference of "mails to" to "provides for" in order to reflect current practices.

Current law also requires the department to make the table available through the "NetFile" link on the department's website. Since that link is no longer available, the bill removes the reference to that specific link and instead refers in general to the department's website and also requires the department to provide the table on the software platform that the department makes available to taxpayers to file individual income taxes.

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

2           **SECTION 1. Legislative declaration.** The general assembly  
3 declares that the purpose of House Bill 18-1144, enacted in 2018, is to  
4 amend section 24-35-108.5 (5), Colorado Revised Statutes, concerning  
5 certain publishing requirements for the department of revenue's  
6 "Disclosure of Average Taxes Paid" table, in order to bring the law into  
7 harmony with modern conditions.

8           **SECTION 2.** In Colorado Revised Statutes, 24-35-108.5, **amend**  
9 (5) as follows:

10           **24-35-108.5. Annual disclosure to individual taxpayers of**  
11 **average taxes paid.** (5) The department of revenue shall print the table  
12 prepared pursuant to subsection (4) of this section in the income tax  
13 booklet that the department ~~mails to~~ PROVIDES FOR taxpayers on an annual  
14 basis. The department shall print the table in a clear and noticeable  
15 location in the income tax booklet and shall indicate the location of such  
16 table in the table of contents for the income tax booklet. The department  
17 shall also make the table available ~~through the "NetFile" link on the~~  
18 ~~department's website and shall ensure that the table is clearly accessible~~  
19 ~~through a noticeable link on the "NetFile" website~~ ON THE DEPARTMENT'S

1 WEBSITE AND SHALL PROVIDE THE TABLE TO THE TAXPAYER ON THE  
2 SOFTWARE PLATFORM THAT THE DEPARTMENT MAKES AVAILABLE TO  
3 TAXPAYERS TO FILE INDIVIDUAL INCOME TAXES.

4 **SECTION 3. Act subject to petition - effective date.** This act  
5 takes effect at 12:01 a.m. on the day following the expiration of the  
6 ninety-day period after final adjournment of the general assembly (August  
7 8, 2018, if adjournment sine die is on May 9, 2018); except that, if a  
8 referendum petition is filed pursuant to section 1 (3) of article V of the  
9 state constitution against this act or an item, section, or part of this act  
10 within such period, then the act, item, section, or part will not take effect  
11 unless approved by the people at the general election to be held in  
12 November 2018 and, in such case, will take effect on the date of the  
13 official declaration of the vote thereon by the governor.