

**First Regular Session
Seventy-second General Assembly
STATE OF COLORADO**

INTRODUCED

LLS NO. 19-0977.01 Esther van Mourik x4215

HOUSE BILL 19-1256

HOUSE SPONSORSHIP

Gray and Snyder,

SENATE SPONSORSHIP

(None),

House Committees
Business Affairs & Labor

Senate Committees

A BILL FOR AN ACT

101 **CONCERNING ELECTRONIC FILING OF CERTAIN TAXES.**

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>.)

For taxable periods beginning on or after January 1, 2020, or the date when the executive director of the department of revenue (department) establishes a system for electronic filing, whichever is later, the bill requires any taxpayer, not including individual income taxpayers, to both file returns and pay amounts due electronically; except that for certain types of taxes the department is required to stagger the implementation of mandatory filing for each tax type.

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.

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

2 **SECTION 1.** In Colorado Revised Statutes, **add** 39-21-119.5 as
3 follows:

4 **39-21-119.5. Mandatory electronic filing of returns -**
5 **mandatory electronic payment - penalty - waiver - definitions.**

6 (1) FOR PURPOSES OF THIS SECTION, "RETURN" MEANS ANY REPORT,
7 CLAIM, TAX RETURN STATEMENT, OR OTHER DOCUMENT REQUIRED OR
8 AUTHORIZED UNDER ARTICLES 11 AND 25 OF TITLE 29, ARTICLE 11 OF
9 TITLE 30, ARTICLES 22, 26, 27, 28, 28.5, 28.8, AND 29 OF THIS TITLE 39,
10 ARTICLE 2 OF TITLE 40, ARTICLE 3 OF TITLE 42, ARTICLE 4 OF TITLE 43, AND
11 TITLE 44, AND ANY FORM, STATEMENT REPORT, OR OTHER DOCUMENT
12 PRESCRIBED BY THE EXECUTIVE DIRECTOR FOR REPORTING A TAX
13 LIABILITY, A FEE LIABILITY, OR OTHER INFORMATION REQUIRED TO BE
14 RETURNED TO THE EXECUTIVE DIRECTOR, INCLUDING THE REPORTING OF
15 CHANGES OR AMENDMENTS THERETO, AND ANY SCHEDULE CERTIFICATION,
16 WORKSHEET, OR OTHER DOCUMENT REQUIRED TO ACCOMPANY THE
17 RETURN.

18 (2) EXCEPT AS PROVIDED IN SUBSECTION (6) OF THIS SECTION, THE
19 EXECUTIVE DIRECTOR MAY, AS SPECIFIED IN SUBSECTION (3) OF THIS
20 SECTION, REQUIRE THE ELECTRONIC FILING OF RETURNS AND REQUIRE THE
21 PAYMENT OF ANY TAX OR FEE DUE BY ELECTRONIC FUNDS TRANSFER FOR
22 THE FOLLOWING:

23 (a) ANY INCOME TAX RETURN REQUIRED FOR:

24 (I) A C CORPORATION PURSUANT TO SECTION 39-22-601 (2);

25 (II) A S CORPORATION PURSUANT TO SECTION 39-22-601 (2.5);

26 (III) A FIDUCIARY PURSUANT TO SECTION 39-22-601 (3),

1 INCLUDING WITHHOLDING FOR NONRESIDENT BENEFICIARIES PURSUANT TO
2 SECTION 39-22-601 (4); AND

3 (IV) A PARTNERSHIP PURSUANT TO SECTION 39-22-601 (5),
4 INCLUDING COMPOSITE RETURNS FILED ON BEHALF OF NONRESIDENT
5 PARTNERS, AGREEMENTS FILED UNDER SECTION 39-22-601 (5)(e), AND
6 PAYMENTS MADE UNDER SECTION 39-22-601 (5)(h);

7 (b) ANY PAYMENT OF INCOME TAX REQUIRED BY:

8 (I) WITHHOLDING FOR TRANSFERS OF COLORADO REAL PROPERTY
9 PURSUANT TO SECTION 39-22-604.5;

10 (II) ESTIMATED PAYMENTS BY A C CORPORATION PURSUANT TO
11 SECTION 39-22-606; AND

12 (III) INCOME TAX PAYMENTS DUE WITH RETURN FILING PURSUANT
13 TO SECTION 39-22-609, BUT NOT FOR INDIVIDUALS WHO ARE REQUIRED TO
14 FILE A RETURN PURSUANT TO SECTION 39-22-601 (1).

15 (c) ANY ANNUAL STATEMENT OF WAGE WITHHOLDING REQUIRED
16 TO BE FILED OR REMITTANCE OF WAGE WITHHOLDING REQUIRED TO BE
17 MADE BY AN EMPLOYER PURSUANT TO SECTION 39-22-604;

18 (d) ANY WITHHOLDING OF INCOME REPORT REQUIRED TO BE FILED
19 FOR ANY OIL AND GAS INTEREST PURSUANT TO SECTION 39-29-111;

20 (e) ANY SEVERANCE TAX RETURN FROM ANY OIL AND GAS
21 INTEREST REQUIRED TO BE FILED PURSUANT TO SECTION 39-29-112;

22 (f) ANY SALES TAX RETURN REQUIRED TO BE FILED PURSUANT TO
23 SECTION 39-26-105;

24 (g) ANY SALES TAX RETURN REQUIRED TO BE FILED BY A PERSON
25 WITH A DIRECT PAYMENT PERMIT ISSUED PURSUANT TO SECTION
26 39-26-103.5;

27 (h) ANY USE TAX RETURN TO BE FILED AND PAYMENT REQUIRED TO

1 BE PAID PURSUANT TO SECTIONS 39-26-204 (1)(a) OR (2);

2 (i) ANY MOTOR FUEL TAX RETURN REQUIRED TO BE FILED AND
3 PAYMENT REQUIRED TO BE MADE PURSUANT TO SECTION 39-27-303;

4 (j) ANY CIGARETTE EXCISE TAX RETURN REQUIRED TO BE FILED
5 AND PAYMENT REQUIRED TO BE MADE PURSUANT TO SECTION 39-28-104;

6 (k) ANY TOBACCO PRODUCTS EXCISE TAX RETURN REQUIRED TO BE
7 FILED AND PAYMENT REQUIRED TO BE MADE PURSUANT TO SECTION
8 39-28.5-106;

9 (l) ANY PUBLIC UTILITY RETURN REQUIRED TO BE FILED PURSUANT
10 TO SECTION 40-2-111 AND THE PAYMENT REQUIRED TO BE MADE
11 PURSUANT TO SECTION 40-2-113;

12 (m) ANY PASSENGER-MILE TAX RETURN TO BE FILED AND
13 PAYMENT REQUIRED TO BE MADE PURSUANT TO SECTION 42-3-308;

14 (n) ANY LIQUOR EXCISE TAX RETURN REQUIRED TO BE FILED AND
15 PAYMENT REQUIRED TO BE MADE PURSUANT TO SECTION 44-3-503 (3);

16 (o) ANY DIRECT SHIPPER RETURN REQUIRED TO BE FILED PURSUANT
17 TO SECTION 44-3-503 (5) AND THE PAYMENT REQUIRED TO BE MADE
18 PURSUANT TO SECTION 44-3-503 (6);

19 (p) ANY COUNTY LODGING TAX RETURN REQUIRED TO BE FILED
20 AND PAYMENT REQUIRED TO BE MADE PURSUANT TO SECTION 30-11-107.5;

21 (q) ANY MARKETING AND PROMOTION TAX RETURN REQUIRED TO
22 BE FILED AND PAYMENT REQUIRED TO BE MADE PURSUANT TO SECTION
23 29-25-112 (1)(b)(I);

24 (r) ANY DAILY VEHICLE RENTAL FEE REPORT REQUIRED TO BE
25 FILED AND PAYMENT REQUIRED TO BE MADE PURSUANT TO SECTION
26 43-4-804 (1)(b)(II);

27 (s) ANY PREPAID WIRELESS E911 CHARGE REPORT REQUIRED TO BE

1 FILED AND PAYMENT REQUIRED TO BE MADE PURSUANT TO SECTION
2 29-11-102.5 (3); AND

3 (t) ANY PREPAID WIRELESS TELECOMMUNICATIONS RELAY SERVICE
4 CHARGE REPORT REQUIRED TO BE FILED AND PAYMENT REQUIRED TO BE
5 MADE PURSUANT TO SECTION 29-11-102.7 (3).

6 (3) THE EXECUTIVE DIRECTOR SHALL PROMULGATE RULES IN
7 ACCORDANCE WITH ARTICLE 4 OF TITLE 24 TO IMPLEMENT MANDATORY
8 ELECTRONIC FILING AND ELECTRONIC FUNDS TRANSFERS FOR THE RETURNS
9 AND PAYMENTS DESCRIBED IN SUBSECTION (2) OF THIS SECTION FOR
10 TAXABLE PERIODS BEGINNING ON AND AFTER JANUARY 1, 2020, OR ON
11 AND AFTER THE DATE WHEN THE EXECUTIVE DIRECTOR ESTABLISHES A
12 SYSTEM FOR ELECTRONIC FILING AND ELECTRONIC FUNDS TRANSFERS,
13 WHICHEVER OCCURS LATER. MANDATORY ELECTRONIC FILING AND
14 MANDATORY PAYMENT BY ELECTRONIC FUNDS TRANSFERS MUST BE
15 STAGGERED FOR EACH TAX TYPE OVER A PERIOD OF NOT LESS THAN THREE
16 YEARS, MUST BEGIN WITH LARGE TAXPAYERS, AND MAY ALLOW
17 ADDITIONAL TIME FOR SMALL TAXPAYERS TO COMPLY. THE THRESHOLDS
18 FOR EACH IMPLEMENTATION GROUP SHALL BE DETERMINED BY THE
19 EXECUTIVE DIRECTOR IN HIS OR HER DISCRETION.

20 (4) EXCEPT AS PROVIDED IN SUBSECTION (6) OF THIS SECTION, ON
21 AND AFTER THE EFFECTIVE DATE OF THIS SUBSECTION (4), ELECTRONIC
22 FILING OF RETURNS AND THE PAYMENT OF ANY TAX OR FEE BY ELECTRONIC
23 FUNDS TRANSFER IS REQUIRED FOR THE FOLLOWING:

24 (a) ANY INCOME TAX RETURN CLAIMING AN ENTERPRISE ZONE
25 CREDIT REQUIRED TO BE FILED PURSUANT TO SECTION 39-30-111;

26 (b) ANY WITHHOLDING OF INCOME REQUIRED TO BE MADE FROM
27 ANY OIL AND GAS INTEREST PURSUANT TO SECTION 39-29-111;

1 (c) ANY SALES TAX REMITTANCE REQUIRED TO BE PAID PURSUANT
2 TO SECTION 39-26-105.5;

3 (d) ANY GASOLINE OR SPECIAL FUEL REPORT REQUIRED TO BE
4 FILED PURSUANT TO SECTION 39-27-105 AND THE PAYMENT REQUIRED TO
5 BE MADE PURSUANT TO SECTION 39-27-105.3;

6 (e) ANY RETAIL MARIJUANA EXCISE TAX RETURN REQUIRED TO BE
7 FILED AND PAYMENT REQUIRED TO BE MADE PURSUANT TO SECTION
8 39-28.8-304; AND

9 (f) ANY RETAIL MARIJUANA SALES TAX RETURN REQUIRED TO BE
10 FILED AND PAYMENT REQUIRED TO BE PAID PURSUANT TO SECTION
11 39-28.8-202.

12 (5) (a) IF ANY PERSON FAILS OR REFUSES TO FILE A RETURN
13 ELECTRONICALLY AS SPECIFIED IN THIS SECTION, THE DEPARTMENT SHALL
14 COLLECT A PENALTY OF FIFTY DOLLARS FOR SUCH FAILURE OR FIVE
15 PERCENT OF THE PROPER AMOUNT OF TAX ON SUCH RETURN, WHICHEVER
16 IS GREATER.

17 (b) IF ANY PERSON FAILS TO PAY BY ELECTRONIC FUNDS TRANSFER
18 ANY TAX OR FEE, INCLUDING ANY ADDITION TO TAX, DUE TO THE
19 EXECUTIVE DIRECTOR AS SPECIFIED IN THIS SECTION, THE DEPARTMENT
20 SHALL COLLECT A PENALTY OF FIFTY DOLLARS FOR SUCH FAILURE OR FIVE
21 PERCENT OF THE PROPER AMOUNT OF TAX ON SUCH RETURN, WHICHEVER
22 IS GREATER.

23 (c) AS USED IN SUBSECTIONS (5)(a) AND (5)(b) OF THIS SECTION,
24 "TAX" MEANS THE NET AMOUNT OF TAX SHOWN TO BE DUE ON THE RETURN
25 FILED BY THE TAXPAYER AND REDUCED BY THE AMOUNT OF ANY CREDIT
26 AGAINST THE TAX WHICH MAY BE CLAIMED ON THE RETURN. IF THE
27 PENALTIES PROVIDED FOR IN SUBSECTIONS (5)(a) AND (5)(b) OF THIS

1 SECTION BOTH APPLY, ONLY THE LARGER OF THE TWO PENALTIES MAY BE
2 ASSESSED.

3 (d) (I) ANY TAX PREPARER PREPARING A TAX RETURN SHALL BE
4 REQUIRED TO FILE RETURNS ELECTRONICALLY AND PAY ANY TAX OR FEE
5 BY ELECTRONIC FUNDS TRANSFERS IF THE TAXPAYER IS REQUIRED TO DO
6 SO PURSUANT TO THIS SECTION.

7 (II) A PENALTY ASSESSED AGAINST THE TAXPAYER PURSUANT TO
8 SUBSECTION (5)(a) OR (5)(b) OF THIS SECTION MUST BE ASSESSED AGAINST
9 THE TAXPAYER AND MAY NOT BE ASSESSED AGAINST THE TAX PREPARER.

10 (e) A PENALTY ASSESSED AGAINST THE TAXPAYER PURSUANT TO
11 SUBSECTION (5)(a) OR (5)(b) OF THIS SECTION ARE ASSESSED, COLLECTED,
12 AND PAID IN THE SAME MANNER AS THE TAX OR FEE TO WHICH SUCH
13 PENALTY RELATES.

14 (f) THE EXECUTIVE DIRECTOR MAY WAIVE FOR GOOD CAUSE
15 SHOWN ANY PENALTY ASSESSED PURSUANT TO THIS SUBSECTION (5).

16 (6) (a) ANY PERSON WHO IS REQUIRED TO FILE RETURNS
17 ELECTRONICALLY OR MAKE THE PAYMENT OF ANY TAX OR FEE BY
18 ELECTRONIC FUNDS TRANSFER PURSUANT TO THIS SECTION MAY APPLY TO
19 THE EXECUTIVE DIRECTOR, ON A FORM PRESCRIBED BY THE DEPARTMENT,
20 FOR AN ANNUAL WAIVER FROM THE REQUIREMENTS SET FORTH IN THIS
21 SECTION. THE EXECUTIVE DIRECTOR MAY GRANT A REQUEST FOR A
22 WAIVER, AND MAY GRANT A RENEWAL REQUEST FOR ONE SUBSEQUENT
23 YEAR, IF ANY OF THE FOLLOWING APPLY:

24 (I) THE TAXPAYER DOES NOT HAVE A COMPUTER;

25 (II) THE TAXPAYER DOES NOT HAVE INTERNET ACCESS; OR

26 (III) THE TAXPAYER SHOWS GOOD CAUSE FOR WHY THE FILING OF
27 RETURNS ELECTRONICALLY OR MAKING THE PAYMENT OF ANY TAX OR FEE

1 BY ELECTRONIC FUNDS TRANSFER WOULD CAUSE UNDUE HARDSHIP.

2 (b) THE EXECUTIVE DIRECTOR MAY WAIVE THE REQUIREMENT TO
3 FILE RETURNS ELECTRONICALLY IF THE RETURN CANNOT BE FILED
4 ELECTRONICALLY FOR REASONS BEYOND THE TAXPAYER'S CONTROL,
5 INCLUDING SITUATIONS IN WHICH THE TAXPAYER IS INSTRUCTED BY
6 EITHER THE INTERNAL REVENUE SERVICE OR THE DEPARTMENT TO FILE BY
7 PAPER.

8 (c) THE EXECUTIVE DIRECTOR SHALL NOT REQUIRE ANY TAXPAYER
9 REQUIRED TO REMIT A TAX BY ELECTRONIC FUNDS TRANSFERS TO REMIT
10 THE TAX PRIOR TO THE DEADLINE SPECIFIED FOR TAXPAYERS WHO REMIT
11 THE TAX BY OTHER MEANS; EXCEPT THAT THE EXECUTIVE DIRECTOR MAY
12 REQUIRE A TAXPAYER TO REMIT A TAX BY ELECTRONIC FUNDS TRANSFERS
13 AT AN EARLIER HOUR ON THE DAY OF THE DEADLINE FOR MAKING A
14 RETURN AND PAYING THE TAX DUE THAN TAXPAYERS WHO REMIT THE TAX
15 BY OTHER MEANS.

16 **SECTION 2.** In Colorado Revised Statutes, 39-21-120, **amend**
17 (1) as follows:

18 **39-21-120. Signature and filing alternatives for tax returns.**

19 (1) For the purposes of any returns or other documents made, filed,
20 signed, subscribed, verified, transmitted, received, or stored pursuant to
21 articles 22 to 31 of this ~~title~~ TITLE 39, articles 46 and 47 of title 12, article
22 60 of title 34, and article 3 of title 42, ~~C.R.S.~~, the executive director may
23 prescribe ~~voluntary~~ alternative methods for the making, filing, signing,
24 subscribing, verifying, transmitting, receiving, or storing of returns or
25 other documents pursuant to the statutory provisions of this ~~article~~
26 ARTICLE 21 and other articles referenced in this ~~article~~ ARTICLE 21. The
27 executive director shall adopt rules as may be appropriate to define and

1 implement acceptable alternatives for each article within the scope of this
2 section.

3 **SECTION 3.** In Colorado Revised Statutes, 39-22-604, **repeal**
4 (4)(a) as follows:

5 **39-22-604. Withholding tax - requirement to withhold - tax**
6 **lien - exemption from lien - definitions.** (4) (a) ~~The executive director~~
7 ~~may require any taxpayer who has an annual estimated withheld tax~~
8 ~~liability of more than fifty thousand dollars to remit withheld tax by~~
9 ~~electronic funds transfer. The executive director may promulgate rules to~~
10 ~~implement remittances by electronic funds transfer and shall promulgate~~
11 ~~rules prescribing withholding tax periods and the corresponding tax return~~
12 ~~filing and tax payment due dates. The executive director shall consult~~
13 ~~with the state treasurer regarding the formulation of such rules and~~
14 ~~regulations in order to minimize the amount of lost interest to the state~~
15 ~~general fund.~~

16 **SECTION 4.** In Colorado Revised Statutes, **amend as amended**
17 **by Senate Bill 19-024** 39-26-105.5 as follows:

18 **39-26-105.5. Remittance of sales taxes - electronic funds**
19 **transfers.** ~~For any calendar year, the executive director may require any~~
20 ~~AS SPECIFIED IN SECTION 39-22-119.5, A vendor whose liability for state~~
21 ~~sales tax only for the previous calendar year was more than seventy-five~~
22 ~~thousand dollars to SHALL use electronic funds transfers to remit all state~~
23 ~~and local sales taxes required to be remitted to the executive director of~~
24 ~~the department of revenue. The executive director may promulgate rules~~
25 ~~to implement this section, but shall first consult with the state treasurer to~~
26 ~~ensure that any rules promulgated do not adversely affect the ability of the~~
27 ~~state treasurer to optimize sales tax investment earnings. Such rules shall~~

1 ~~be promulgated in accordance with article 4 of title 24. The executive~~
2 ~~director shall not require any taxpayer required to remit sales taxes by~~
3 ~~electronic funds transfers to remit sales tax prior to the deadline specified~~
4 ~~in section 39-26-105 for taxpayers who remit sales taxes by other means;~~
5 ~~except that the executive director may require a taxpayer to remit sales~~
6 ~~taxes by electronic funds transfers at an earlier hour on the day of the~~
7 ~~deadline for making a return and paying the taxes due that is specified in~~
8 ~~section 39-26-105 than taxpayers who remit sales taxes by other means.~~

9 **SECTION 5.** In Colorado Revised Statutes, **amend** 39-27-105.3
10 as follows:

11 **39-27-105.3. Remittance of tax on gasoline and special fuel -**
12 **electronic funds transfers.** ~~For any calendar month, the executive~~
13 ~~director may require any A distributor, supplier, carrier, exporter,~~
14 ~~importer, blender, refiner, licensee, or terminal operator to use electronic~~
15 ~~funds transfers to SHALL remit all taxes required to be remitted to the~~
16 ~~department of revenue on or before the twenty-sixth day of each calendar~~
17 ~~month. The executive director may promulgate rules to implement this~~
18 ~~section, but shall first consult with the state treasurer to ensure that any~~
19 ~~rules promulgated do not adversely affect the ability of the state treasurer~~
20 ~~to optimize gasoline and special fuel tax investment earnings. Such rules~~
21 ~~shall be promulgated in accordance with article 4 of title 24.~~

22 **SECTION 6.** In Colorado Revised Statutes, 39-28-104, **repeal**
23 (1)(c) as follows:

24 **39-28-104. Evidence of payment of tax - credits - redemptions.**
25 (1) (c) ~~The department may require wholesalers to use electronic funds~~
26 ~~transfers to remit tax payments due pursuant to this article 28 and section~~
27 ~~21 of article X of the state constitution to the department and may require~~

1 ~~wholesalers to file tax returns electronically. The department may~~
2 ~~promulgate rules governing electronic payment and filing.~~

3 **SECTION 7.** In Colorado Revised Statutes, 39-28.5-106, **repeal**
4 (3) as follows:

5 **39-28.5-106. Returns and remittance of tax - civil penalty.**

6 (3) ~~The department may require distributors to use electronic funds~~
7 ~~transfers to remit tax payments due pursuant to this article 28.5 and~~
8 ~~section 21 of article X of the state constitution to the department and may~~
9 ~~require distributors to file tax returns electronically. The department may~~
10 ~~promulgate rules governing electronic payment and filing.~~

11 **SECTION 8.** In Colorado Revised Statutes, 39-28.8-202, **amend**
12 (1)(a)(I); and **repeal** (3) as follows:

13 **39-28.8-202. Retail marijuana sales tax.** (1) (a) (I) In addition
14 to the tax imposed pursuant to part 1 of article 26 of this title 39 and the
15 sales tax imposed by a local government pursuant to title 29, 30, 31, or
16 32, but except as otherwise set forth in subsections (1)(a)(II) and
17 (1)(a)(III) of this section, beginning January 1, 2014, and through June
18 30, 2017, there is imposed upon all sales of retail marijuana and retail
19 marijuana products by a retailer a tax at the rate of ten percent of the
20 amount of the sale. Beginning July 1, 2017, there is imposed upon all
21 sales of retail marijuana and retail marijuana products by a retailer a tax
22 at the rate of fifteen percent of the amount of the sale. The tax imposed
23 by this section is computed in accordance with schedules or forms
24 prescribed by the executive director of the department; except that a retail
25 marijuana store is not allowed to retain any portion of the retail marijuana
26 sales tax collected pursuant to this part 2 to cover the expenses of
27 collecting and remitting the tax. ~~and except that the department of~~

1 revenue may require a retailer to make returns and remit the tax described
2 in this part 2 by electronic funds transfers. The executive director may
3 promulgate rules to implement this section.

4 (3) ~~The department may require retail marijuana stores to file tax~~
5 ~~returns electronically and to remit payments due pursuant to this part 2 by~~
6 ~~electronic funds transfers. The department may promulgate rules~~
7 ~~governing electronic payment and filing.~~

8 **SECTION 9.** In Colorado Revised Statutes, 39-28.8-304, **repeal**
9 (3) as follows:

10 **39-28.8-304. Returns and remittance of tax - civil penalty.**

11 (3) ~~The department may require retail marijuana cultivation facilities to~~
12 ~~file tax returns electronically and to remit payments due pursuant to this~~
13 ~~part 3 by electronic funds transfers. The department may promulgate rules~~
14 ~~governing electronic payment and filing.~~

15 **SECTION 10.** In Colorado Revised Statutes, 39-29-111, **repeal**
16 **as amended by Senate Bill 19-024** (1)(b) as follows:

17 **39-29-111. Withholding of income from oil and gas interest.**

18 (1) (b) ~~The executive director may require all amounts due pursuant to~~
19 ~~subsection (1)(a) of this section to be remitted electronically. The~~
20 ~~department may promulgate rules in accordance with article 4 of title 24~~
21 ~~governing electronic payment.~~

22 **SECTION 11.** In Colorado Revised Statutes, 39-30-111, **amend**
23 (1) as follows:

24 **39-30-111. Department of revenue - enterprise zone data -**
25 **electronic filing - submission of carryforward schedule.** (1) For the
26 2012 income tax year and each income tax year thereafter, any taxpayer
27 that claims one or more income tax credits pursuant to this article

1 ARTICLE 30 shall file a state income tax return with the department of
2 revenue in an electronic format. ~~unless filing in an electronic format~~
3 ~~would cause undue hardship to the taxpayer because the taxpayer does not~~
4 ~~have access to a computer, or does not have sufficient internet access,~~
5 ~~internet capability, or computer knowledge to file income taxes~~
6 ~~electronically.~~

7 **SECTION 12. Act subject to petition - effective date.** This act
8 takes effect at 12:01 a.m. on the day following the expiration of the
9 ninety-day period after final adjournment of the general assembly (August
10 2, 2019, if adjournment sine die is on May 3, 2019); except that, if a
11 referendum petition is filed pursuant to section 1 (3) of article V of the
12 state constitution against this act or an item, section, or part of this act
13 within such period, then the act, item, section, or part will not take effect
14 unless approved by the people at the general election to be held in
15 November 2020 and, in such case, will take effect on the date of the
16 official declaration of the vote thereon by the governor.