

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

REVISED

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

LLS NO. 21-0845.01 Esther van Mourik x4215

SENATE BILL 21-223

SENATE SPONSORSHIP

Hansen, Moreno, Rankin

HOUSE SPONSORSHIP

Ransom, Herod, McCluskie

Senate Committees
Appropriations

House Committees
Appropriations

A BILL FOR AN ACT

101 **CONCERNING THE LOCATION OF A DEPARTMENT OF REVENUE**
102 **ADMINISTRATIVE HEARING.**

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/>.)

Joint Budget Committee. The bill allows a department of revenue administrative hearing to be held at a location designated by the executive director in either Adams, Arapahoe, Boulder, Broomfield, Denver, Douglas, or Jefferson county, or, at the election of the taxpayer, by video conference. The bill also specifies that if the taxpayer resides or has their principle place of business in Colorado and the disputed deficiency is

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.

HOUSE
2nd Reading Unamended
April 15, 2021

SENATE
3rd Reading Unamended
April 9, 2021

SENATE
2nd Reading Unamended
April 8, 2021

either \$200 or less, or involves sales and use taxes regardless of the amount, then the hearing may be held, at the election of the taxpayer, in the district office of the department nearest to the place where the taxpayer resides or has their principal place of business in Colorado.

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

2 **SECTION 1.** In Colorado Revised Statutes, 39-21-103, **amend**
3 (4) as follows:

4 **39-21-103. Hearings.** (4) The executive director of the
5 department of revenue shall notify the taxpayer in writing of the time and
6 place for such hearing thirty days prior thereto. ~~In all cases where the~~
7 ~~disputed deficiency involves gift taxes or exceeds two hundred dollars~~
8 ~~and does not involve sales and use taxes, the hearing shall be held in~~
9 ~~Denver, Colorado.~~ IF THE HEARING MUST BE HELD AT A LOCATION
10 DESIGNATED BY THE EXECUTIVE DIRECTOR IN EITHER ADAMS, ARAPAHOE,
11 BOULDER, BROOMFIELD, DENVER, DOUGLAS, OR JEFFERSON COUNTY, OR,
12 AT THE ELECTION OF THE TAXPAYER, BY VIDEO CONFERENCE; EXCEPT
13 THAT, IF THE TAXPAYER RESIDES OR HAS THEIR PRINCIPLE PLACE OF
14 BUSINESS IN COLORADO AND the disputed deficiency ~~does not involve gift~~
15 ~~taxes~~, is EITHER two hundred dollars or less, or involves sales and use
16 taxes regardless of the amount, THEN the hearing may be held, at the
17 election of the taxpayer, in the district office of the department nearest to
18 the place where the taxpayer resides or has ~~his~~ THEIR principal place of
19 business ~~within~~ IN Colorado. ~~If the taxpayer does not reside or have a~~
20 ~~place of business in Colorado, the hearing shall be held in the city and~~
21 ~~county of Denver.~~

22 **SECTION 2. Applicability.** This act applies to administrative
23 hearings for which a taxpayer is notified in writing on or after the

1 effective date of this act.

2 **SECTION 3. Safety clause.** The general assembly hereby finds,
3 determines, and declares that this act is necessary for the immediate
4 preservation of the public peace, health, or safety.