

CHAPTER 15

TAXATION

SENATE BILL 21-065

BY SENATOR(S) Liston, Cooke, Gardner, Hisey, Holbert, Kirkmeyer, Lundeen, Simpson, Sonnenberg, Woodward;
also REPRESENTATIVE(S) Mullica, Duran, Gray, Hooton, Kipp, Ricks.

AN ACT**CONCERNING THE DISCLOSURE OF INFORMATION RELATED TO THE GASOLINE AND SPECIAL FUELS TAX.**

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

SECTION 1. In Colorado Revised Statutes, 39-21-113, **add (29)** as follows:

39-21-113. Reports and returns - rule. (29) NOTWITHSTANDING THE PROVISIONS OF THIS SECTION, WHEN CONDUCTING AN ASSESSMENT PURSUANT TO SECTION 39-27-105 (3) OF A DISTRIBUTOR OF GASOLINE OR SPECIAL FUELS WHO FAILS OR REFUSES TO MAKE AND FILE THE SWORN STATEMENT AND PAY THE TAX DUE FOR ANY CALENDAR MONTH OR WHO MAKES AND FILES ANY INCORRECT OR FRAUDULENT STATEMENT OR RETURN FOR ANY CALENDAR MONTH AS REQUIRED BY PART 1 OF ARTICLE 27 OF THIS TITLE 39, THE EXECUTIVE DIRECTOR MAY PROVIDE DETAILED INFORMATION PERTINENT TO AN ASSESSMENT MADE PURSUANT TO SECTION 39-27-105 (3), INCLUDING INFORMATION FROM A REPORT FILED PURSUANT TO SECTION 39-27-105 (1), TO TAXPAYERS WITH CASES INVOLVING COMMON OR RELATED ISSUES OF FACT OR LAW. PERSONS WHO RECEIVE TAXPAYER INFORMATION PURSUANT TO THIS SUBSECTION (29) ARE SUBJECT TO THE PROVISIONS OF THIS SECTION, INCLUDING THE LIMITATIONS IN SUBSECTION (4) OF THIS SECTION AND THE PENALTIES IN SUBSECTION (6) OF THIS SECTION REGARDING DISCLOSURE OF TAXPAYER INFORMATION.

SECTION 2. In Colorado Revised Statutes, 39-27-110, **add (7)** as follows:

39-27-110. Inspection of records. (7) UPON WRITTEN REQUEST BY A LOCAL GOVERNMENT OFFICIAL CONDUCTING INFORMATION GATHERING OR AN OFFICIAL INVESTIGATION RELATED TO AN ALLEGED VIOLATION OF THIS PART 1, A DISTRIBUTOR SHALL DISCLOSE TO A LOCAL GOVERNMENT OFFICIAL ANY BOOKS, PAPERS, OR

Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.

RECORDS REQUIRED TO BE MAINTAINED BY THIS SECTION. ANY INFORMATION DISCLOSED PURSUANT TO THIS SUBSECTION (7) SHALL BE CONFIDENTIAL AND ANY PERSON DIVULGING THE INFORMATION, EXCEPT AS SUCH DISCLOSURE MAY BE RENDERED NECESSARY BY LAW, SHALL BE SUBJECT TO PENALTIES PROVIDED IN THIS PART 1.

SECTION 3. Act subject to petition - effective date. This act takes effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly; except that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within such period, then the act, item, section, or part will not take effect unless approved by the people at the general election to be held in November 2022 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

Approved: March 21, 2021