

CHAPTER 164

TAXATION

HOUSE BILL 95-1337

BY REPRESENTATIVES Musgrave, Berry, Congrove, Epps, Grampsas, Jerke, Moellenberg, Paschall, Prinzler, Chlouber, Dean, Martin, McElhany, and Reeser;
also SENATOR Ament.

AN ACT

CONCERNING AUTHORITY OF THE STATE BOARD OF EQUALIZATION TO WAIVE FILING DEADLINES IN ANNUAL REPORTS PERTAINING TO PROPERTY TAX EXEMPTIONS.

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

SECTION 1. 39-9-109, Colorado Revised Statutes, 1994 Repl. Vol., is amended BY THE ADDITION OF A NEW SUBSECTION to read:

39-9-109. Power of state board - authorization for administrator to require additional information regarding certain exempt property - approval for challenge - waiver of defects. (5) ACTING BY MAJORITY VOTE, THE STATE BOARD OF EQUALIZATION MAY AUTHORIZE THE WAIVER OF THE JULY 1 FILING DEADLINE DESCRIBED IN SECTION 39-2-117 (3) (a) FOR ANY ANNUAL REPORT FILED PURSUANT TO SECTION 39-2-117 WHEN THE BOARD DETERMINES THAT THE INTERESTS OF JUSTICE AND EQUITY WOULD BE SERVED THEREBY.

SECTION 2. 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: May 22, 1995

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