

CHAPTER 24

TAXATION

HOUSE BILL 97-1137

BY REPRESENTATIVE Zimmerman;
also SENATORS Ament, Arnold, Chlouber, Matsunaka, Norton, Powers, and Wattenberg.

AN ACT

CONCERNING REQUIREMENTS FOR THE FILING OF APPLICATIONS FOR REFUNDS OF GASOLINE TAX.

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

SECTION 1. 39-27-103 (3) (d), Colorado Revised Statutes, 1994 Repl. Vol., is amended to read:

39-27-103. Refunds - penalties - checkoff. (3) (d) Application for a refund under this section shall be made within ~~six~~ TWELVE months after the date of purchase of the gasoline BUT NOT MORE THAN ONCE EACH CALENDAR QUARTER. Such application shall be made on forms prescribed and furnished by the executive director, which shall contain such information as ~~he~~ THE EXECUTIVE DIRECTOR may deem necessary and which refund forms shall be available at gasoline dealers, and shall be accompanied by the affidavit of the purchaser. At the time of making each sale and delivery of gasoline upon which a refund of tax may be claimed, the dealer shall prepare an invoice, in duplicate, in a form approved by the executive director and containing such information as ~~he~~ THE EXECUTIVE DIRECTOR may deem necessary and carrying a serial number ~~which~~ THAT shall not be repeated through any one calendar year. No additional invoices covering the same sale and delivery of gasoline shall be issued by the dealer. The original copy of such invoice shall be delivered to the purchaser of the gasoline, and, upon payment in full of such invoice, the dealer shall enter thereon ~~his~~ THE DEALER'S full name and a notation showing payment thereof. With respect to invoices covering the sale and delivery of gasoline to the state or those political subdivisions of the state specified in subsection (2) of this section, it shall not be necessary for the dealer to enter ~~his~~ THE DEALER'S name and the notation showing payment thereof. Upon proper application, refund shall be made directly to such political subdivisions upon presentation of the original invoices together with a certification of the date and number of the warrant by which such invoices were paid. The duplicate copy of the invoice shall be retained by the dealer

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

for a period of twenty-four months at the place of business where issued, and such duplicate invoices and other records of the dealer shall be available for examination by the executive director or ~~his~~ THE EXECUTIVE DIRECTOR'S representatives. The executive director shall make demand for repayment of any refund of tax ~~which~~ THAT has been illegally or erroneously made to any person, and ~~he~~ THE EXECUTIVE DIRECTOR is authorized to request the attorney general or any district attorney of the state to institute a suit for collection of any money illegally or erroneously refunded to any person.

SECTION 2. Effective date - applicability. This act shall take effect July 1, 1997, and shall apply to purchases of gasoline on or after said date.

SECTION 3. 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: March 21, 1997