

## CHAPTER 270

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**TAXATION**

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**HOUSE BILL 00-1134**

BY REPRESENTATIVES McElhany, Coleman, Fairbank, Hefley, Lee, May, McKay, Mitchell, Nuñez, Paschall, Pfiffner, Scott, Sinclair, Spence, Stengel, Taylor, Tool, Webster, and Zimmerman;  
also SENATORS Epps, Arnold, Hernandez, Martinez, and Tebedo.

**AN ACT**

CONCERNING THE EXCLUSION OF CERTAIN INDIVIDUALS FROM THE DEFINITION OF "RESIDENT INDIVIDUAL" FOR PURPOSES OF COLORADO INDIVIDUAL INCOME TAXATION.

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

**SECTION 1.** 39-22-103 (8), Colorado Revised Statutes, is amended to read:

**39-22-103. Definitions - construction of terms.** As used in this article, unless the context otherwise requires:

(8) (a) "Resident individual" means a natural person who is domiciled in this state and a natural person who maintains a permanent place of abode within this state and who spends in the aggregate more than six months of the taxable year within this state.

(b) (I) "RESIDENT INDIVIDUAL" DOES NOT INCLUDE, FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2001, ANY INDIVIDUAL DOMICILED IN THIS STATE WHO:

(A) IS ABSENT FROM THE STATE FOR A PERIOD OF AT LEAST THREE HUNDRED FIVE DAYS OF THE TAX YEAR AND IS STATIONED OUTSIDE OF THE UNITED STATES OF AMERICA FOR ACTIVE MILITARY DUTY; AND

(B) ELECTS NOT TO FILE A COLORADO INDIVIDUAL INCOME TAX RETURN AS A RESIDENT INDIVIDUAL.

(II) "RESIDENT INDIVIDUAL" DOES NOT INCLUDE THE SPOUSE OF AN INDIVIDUAL DESCRIBED IN SUBPARAGRAPH (I) OF THIS PARAGRAPH (b) WHO ACCOMPANIES SUCH

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

INDIVIDUAL FOR THE PERIOD OF SUCH INDIVIDUAL'S ABSENCE AND WHO ELECTS NOT TO FILE A TAX RETURN AS A RESIDENT INDIVIDUAL.

(c) A "nonresident individual" means an individual other than a resident individual AND AN INDIVIDUAL DESCRIBED IN PARAGRAPH (b) OF THIS SUBSECTION (8) WHO ELECTS TREATMENT AS A NONRESIDENT INDIVIDUAL.

**SECTION 2. Effective date.** This act shall take effect January 1, 2001, unless a referendum petition is filed during the ninety-day period after final adjournment of the general assembly that is allowed for submitting a referendum petition pursuant to article V, section 1 (3) of the state constitution. If such a referendum petition is filed against this act or an item, section, or part of this act within such period, then the act, item, section, or part, if approved by the people, shall take effect on the date of the official declaration of the vote thereon by proclamation of the governor.

Approved: May 26, 2000