

## CHAPTER 335

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**TAXATION**


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**SENATE BILL 03-325**

BY SENATOR(S) Phillips, Anderson, Dyer, Andrews, Cairns, Chlouber, Gordon, McElhany, Owen, Isgar, Entz, Evans, Fitz-Gerald, Lamborn, Hillman, Kester, Taylor, Jones, Nichol, Groff, Tapia, Hanna, Sandoval, Grossman, Reeves, Windels, Johnson S., Arnold, Hagedorn, Keller, Linkhart, May R., and Tupa;  
 also REPRESENTATIVE(S) Pommer, McFadyen, Berry, Madden, Hefley, Sinclair, Tochtrop, Butcher, Borodkin, Boyd, Briggs, Cadman, Carroll, Cerbo, Clapp, Frangas, Fritz, Hodge, Jahn, Johnson R., Lundberg, McCluskey, Merrifield, Miller, Mitchell, Paccione, Plant, Ragsdale, Rippy, Romanoff, Salazar, Spence, Stafford, Veiga, Vigil, Weddig, Weissmann, Williams T., Witwer, Young, Brophy, Cloer, Crane, Fairbank, Garcia, Hall, Hoppe, King, Larson, Marshall, May M., Rhodes, Smith, Spradley, and Stengel.

**AN ACT****CONCERNING THE DEFERRAL OF PROPERTY TAXES OWED BY ACTIVE DUTY MILITARY PERSONNEL.**

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

**SECTION 1.** 39-3.5-101, Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW SUBSECTION to read:

**39-3.5-101. Definitions.** As used in this article, unless the context otherwise requires:

(1.8) "PERSON CALLED INTO MILITARY SERVICE" MEANS A MEMBER OF THE ARMY NATIONAL GUARD OF THE UNITED STATES, THE ARMY RESERVE, THE NAVAL RESERVE, THE MARINE CORPS RESERVE, THE AIR NATIONAL GUARD OF THE UNITED STATES, THE AIR FORCE RESERVE, OR THE COAST GUARD RESERVE WHO HAS BEEN ORDERED TO ACTIVE DUTY PURSUANT TO 10 U.S.C. SEC. 12301 (a) OR 12302 FOR A PERIOD OF MORE THAN THIRTY CONSECUTIVE DAYS IN A TIME OF WAR OR NATIONAL EMERGENCY DECLARED BY THE CONGRESS OR THE PRESIDENT OF THE UNITED STATES. "ACTIVE DUTY" INCLUDES ANY PERIOD DURING WHICH A PERSON CALLED INTO MILITARY SERVICE IS ABSENT FROM DUTY ON ACCOUNT OF SICKNESS, WOUNDS, LEAVE, OR OTHER LAWFUL CAUSE.

**SECTION 2.** 39-3.5-102 (1) and the introductory portion to 39-3.5-102 (2), Colorado Revised Statutes, are amended, and the said 39-3.5-102 is further amended

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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.*

BY THE ADDITION OF A NEW SUBSECTION, to read:

**39-3.5-102. Deferral of tax on homestead - qualifications - filing of claim.**

(1) (a) Subject to the provisions of this article, a person who is sixty-five years of age or older OR WHO IS A PERSON CALLED INTO MILITARY SERVICE on January 1 of the year in which ~~he~~ THE PERSON files ~~his~~ A claim under this section may elect to defer ~~his~~ THE PAYMENT OF real property taxes. To exercise ~~his~~ THIS option, ~~such~~ THE taxpayer shall file a claim for deferral with the treasurer of the county in which ~~his~~ THE TAXPAYER'S homestead is located. The claim shall be filed after January 1 and on or before April 1 of each year in which ~~he~~ THE TAXPAYER claims the deferral.

(b) NOTWITHSTANDING PARAGRAPH (a) OF THIS SUBSECTION (1), A PERSON CALLED INTO MILITARY SERVICE AT ANY TIME BETWEEN JANUARY 1, 2003, AND JUNE 30, 2003, MAY DEFER THE PAYMENT OF REAL PROPERTY TAXES FOR THE PROPERTY TAX YEAR 2002 BY FILING A CLAIM PURSUANT TO THIS SECTION ON OR BEFORE JUNE 30, 2003.

(2) When ~~the~~ A taxpayer WHO IS SIXTY-FIVE YEARS OF AGE OR OLDER OR WHO IS A PERSON CALLED INTO MILITARY SERVICE files a valid claim for deferral under subsection (1) of this section, it shall have the effect of:

(2.5) A PERSON CALLED INTO MILITARY SERVICE MAY DEFER ONLY THE REAL PROPERTY TAXES PAYABLE IN A YEAR IN WHICH THE PERSON IS A PERSON CALLED INTO MILITARY SERVICE. A PERSON WHO IS NO LONGER A PERSON CALLED INTO MILITARY SERVICE MAY FILE A VALID CLAIM IN A SUBSEQUENT YEAR TO CONTINUE THE DEFERRAL OF TAXES PAYABLE IN A YEAR IN WHICH THE PERSON WAS A PERSON CALLED INTO MILITARY SERVICE.

**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: May 22, 2003