

CHAPTER 72

TAXATION

SENATE BILL 03-148

BY SENATOR(S) Teck;
also REPRESENTATIVE(S) Marshall, Cadman, Coleman, Frangas, Garcia, Paccione, and Ragsdale.

AN ACT**CONCERNING THE TIME FOR ELECTRONIC FILING OF INCOME TAX RETURNS.**

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

SECTION 1. 39-22-608, Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW SUBSECTION to read:

39-22-608. Form, place, and date of filing return - extension - electronic filing. (4) NOTWITHSTANDING SUBSECTION (2) OF THIS SECTION, IF THE TIME FOR ELECTRONIC FILING OF A FEDERAL INCOME TAX RETURN PURSUANT TO THE INTERNAL REVENUE CODE IS CHANGED TO A DATE LATER THAN THE DATE SPECIFIED IN SUBSECTION (2) OF THIS SECTION, THE EXECUTIVE DIRECTOR MAY ADOPT A RULE CHANGING THE TIME FOR ELECTRONIC FILING OF A RETURN REQUIRED BY THIS ARTICLE TO THE SAME DATE.

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: March 25, 2003

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