

CHAPTER 211

TAXATION

HOUSE BILL 04-1418

BY REPRESENTATIVE(S) Plant, Witwer, and Young;
also SENATOR(S) Teck, Owen, and Reeves.

AN ACT

CONCERNING THE QUARTERLY PAYMENT OF SPECIFIED ASSISTANCE GRANTS TO INDIVIDUALS FOR CERTAIN PROGRAMS ADMINISTERED BY THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE, AND MAKING AN APPROPRIATION THEREFOR.

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

SECTION 1. 39-31-102 (1), Colorado Revised Statutes, is amended to read:

39-31-102. Procedures to obtain grant. (1) A grant authorized by section 39-31-101 or 39-31-104 shall be paid from the reserve for refunds created by section 39-22-622. PAYMENTS SHALL BE MADE ON A QUARTERLY BASIS, WITH THE AMOUNT OF EACH PAYMENT EQUAL TO THE TOTAL AMOUNT OF THE GRANT DIVIDED BY THE NUMBER OF QUARTERS REMAINING IN THE CALENDAR YEAR IN WHICH THE GRANT IS AWARDED, WITH THE CALCULATION INCLUDING THE QUARTER IN WHICH THE GRANT IS AWARDED. Claimants meeting all qualification requirements for an entire taxable year shall be entitled to a grant allowable pursuant to section 39-31-101 or 39-31-104. Grants paid pursuant to this subsection (1) shall be included for informational purposes in the general appropriation bill or in supplemental appropriation bills for the purpose of complying with the limitation on state fiscal year spending imposed by section 20 of article X of the state constitution and section 24-77-103, C.R.S.

SECTION 2. Appropriation. In addition to any other appropriation, there is hereby appropriated, out of moneys in the general fund not otherwise appropriated, to the department of revenue, for the fiscal year beginning July 1, 2003, the sum of twenty-two thousand two hundred twenty-three dollars (\$22,223) for mailing, printing and programming costs incurred in the implementation of this act.

SECTION 3. Appropriation. In addition to any other appropriation, there is

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

hereby appropriated, out of moneys in the general fund not otherwise appropriated, to the department of revenue, for the fiscal year beginning July 1, 2004, the sum of forty-seven thousand one hundred ninety-six dollars (\$47,196) for mailing, printing and programming costs incurred in the implementation of this act.

SECTION 4. 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: April 28, 2004