

## CHAPTER 50

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**CORRECTIONS**

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**SENATE BILL 04-015**

BY SENATOR(S) Tupa, Anderson, Takis, Taylor, Hanna, and Windels;  
also REPRESENTATIVE(S) Vigil, Coleman, Rhodes, Williams T., Boyd, Butcher, McFadyen, Miller, and Williams S.

**AN ACT****CONCERNING THE EXPANSION OF THE OFFSET AGAINST AN INMATE'S STATE SALES TAX REFUND.**

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

**SECTION 1.** 39-22-2003 (9), Colorado Revised Statutes, is amended to read:

**39-22-2003. State sales tax refund - offset against state income tax - qualified individuals.** (9) (a) The department of revenue shall identify any qualified individual who has been convicted of a felony and who, at the time of filing for a refund pursuant to this section, is incarcerated in a correctional facility operated by or under contract with the department of corrections or in a county or municipal jail awaiting transfer to a correctional facility pursuant to section 16-11-308, C.R.S. The department of revenue shall transfer the amount of any refund owed to said qualified individual to the department of corrections.

(b) The department of corrections shall transmit the amount of said refund ~~to~~ AS FOLLOWS:

(I) EXCEPT AS OTHERWISE PROVIDED IN PARAGRAPH (c) OF THIS SUBSECTION (9), IF THE QUALIFIED INDIVIDUAL IS UNDER A VALID COURT ORDER TO PAY RESTITUTION OR COSTS AND UNDER A VALID COURT ORDER OR ADMINISTRATIVE ORDER TO PAY CHILD SUPPORT THEN:

(A) ONE-HALF OF THE REFUND TO the clerk of the district court that issued an order for payment of restitution entered pursuant to article 18.5 of title 16, C.R.S., or an order for costs pursuant to section 18-1.3-701, C.R.S. Such refund shall be credited in the priority specified in section 16-11-101.6 (1), C.R.S.; AND

(B) ONE-HALF OF THE REFUND TO THE DEPARTMENT OF HUMAN SERVICES FOR

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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.*

APPLICATION TOWARD THE QUALIFIED INDIVIDUAL'S CHILD SUPPORT OBLIGATION FOR INDIVIDUALS RECEIVING SERVICES PURSUANT TO SECTION 26-13-106, C.R.S.; OR

(II) IF THE QUALIFIED INDIVIDUAL IS NOT UNDER A VALID COURT ORDER OR ADMINISTRATIVE ORDER TO PAY CHILD SUPPORT BUT IS UNDER A VALID COURT ORDER TO PAY RESTITUTION OR COSTS, THEN TO THE CLERK OF THE DISTRICT COURT THAT ISSUED AN ORDER FOR PAYMENT OF RESTITUTION ENTERED PURSUANT TO ARTICLE 18.5 OF TITLE 16, C.R.S., OR AN ORDER FOR COSTS PURSUANT TO SECTION 18-1.3-701, C.R.S., WHEREUPON SUCH REFUND SHALL BE CREDITED IN THE PRIORITY SPECIFIED IN SECTION 16-11-101.6 (1), C.R.S.; OR

(III) IF THE QUALIFIED INDIVIDUAL IS NOT UNDER A VALID COURT ORDER TO PAY RESTITUTION OR COSTS BUT IS UNDER A VALID COURT ORDER OR ADMINISTRATIVE ORDER TO PAY CHILD SUPPORT, THEN TO THE DEPARTMENT OF HUMAN SERVICES FOR APPLICATION TOWARD THE QUALIFIED INDIVIDUAL'S CHILD SUPPORT OBLIGATION FOR INDIVIDUALS RECEIVING SERVICES PURSUANT TO SECTION 26-13-106, C.R.S.; OR

(IV) IF THE QUALIFIED INDIVIDUAL IS NOT UNDER A VALID COURT ORDER OR ADMINISTRATIVE ORDER TO PAY CHILD SUPPORT AND IS NOT UNDER A VALID COURT ORDER TO PAY RESTITUTION OR COSTS, THEN TO THE QUALIFIED INDIVIDUAL SUBJECT TO OTHER APPLICABLE PROVISIONS OF LAW.

(c) IF A REFUND IS TRANSMITTED IN ACCORDANCE WITH THE PROVISIONS OF SUBPARAGRAPH (I), (II), OR (III) OF PARAGRAPH (b) OF THIS SUBSECTION (9) AND RESULTS IN EXCESS REFUND MONEYS REMAINING AFTER SATISFACTION OF THE QUALIFIED INDIVIDUAL'S RESTITUTION OR CHILD SUPPORT OBLIGATION, THE EXCESS REFUND MONEYS SHALL BE FIRST APPLIED TOWARD ANY OUTSTANDING RESTITUTION OBLIGATION OR CHILD SUPPORT OBLIGATION OF THE QUALIFIED INDIVIDUAL BEFORE BEING RETURNED TO THE QUALIFIED INDIVIDUAL.

**SECTION 2. Effective date.** This act shall take effect at 12:01 a.m. on the day following the expiration of 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 (August 4, 2004, if adjournment sine die is on May 5, 2004); except that, if 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: March 23, 2004