

CHAPTER 70

TAXATION

SENATE BILL 05-154

BY SENATOR(S) Bacon;
also REPRESENTATIVE(S) Sullivan.

AN ACT**CONCERNING THE PAYMENT OF TAXES TO THE COUNTY TREASURER.**

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

SECTION 1. 39-10-104.5 (8), Colorado Revised Statutes, is amended to read:

39-10-104.5. Payment dates - optional payment dates - failure to pay - delinquency. (8) Any payment under this section shall be deemed received by the treasurer on the date that ~~it~~ THE INSTALLMENT OR FULL PAYMENT, INCLUDING ANY PENALTIES OR FEES DUE, is actually received in the treasurer's office, and actual receipt will be presumed as of the date of the United States postal service postmark. Postage meter postmarks must be accompanied by a United States postal service postmark if not received on or before the due date. If the date for filing any tax return or remittance falls upon a Saturday, Sunday, or legal holiday, it shall be deemed to have been timely filed if filed on the next business day.

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: April 14, 2005

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