

## CHAPTER 47

---

**TAXATION**


---

**HOUSE BILL 09-1265**

BY REPRESENTATIVE(S) Liston, Kerr J., Looper, Massey, Murray, Priola, Tipton, Gerou;  
also SENATOR(S) King K.

**AN ACT**

**CONCERNING A TWO-YEAR LIMITATION ON ABATEMENT INTEREST AWARDED TO A NONPROFIT ENTITY THAT HAS NOT QUALIFIED FOR TAX EXEMPTION DUE TO AN ERROR MADE BY THE NONPROFIT ENTITY.**

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

**SECTION 1.** 39-10-114 (1), Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW PARAGRAPH to read:

**39-10-114. Abatement - cancellation of taxes.** (1) (c) NOTWITHSTANDING ANY OTHER PROVISION OF THIS SECTION, IF A COUNTY, BOARD OF ASSESSMENT APPEALS, COURT OF COMPETENT JURISDICTION, OR THE PROPERTY TAX ADMINISTRATOR DETERMINES THAT A PROPERTY IS EXEMPT FROM TAXATION UNDER SECTIONS 39-3-106 TO 39-3-113 OR SECTION 39-3-116, AND IF THE COUNTY, BOARD, COURT, OR ADMINISTRATOR FINDS COMPETENT EVIDENCE THAT SAID PROPERTY BECAME OR REMAINED SUBJECT TO TAXATION FOR A PERIOD AS A RESULT OF AN ERROR OR OMISSION MADE BY THE TAXPAYER, THEN THE COUNTY, THE BOARD OF ASSESSMENT APPEALS, COURT OF COMPETENT JURISDICTION, OR THE PROPERTY TAX ADMINISTRATOR MAY AWARD REFUND INTEREST OR ANY OTHER TYPE OF INTEREST FOR NOT GREATER THAN TWO PROPERTY TAX YEARS. ANY INTEREST AWARDED PURSUANT TO THIS PARAGRAPH (c) SHALL BE AT THE SAME RATE AS PROVIDED IN SECTION 39-10-104.5.

**SECTION 2. Act subject to petition - 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, 2009, if adjournment sine die is on May 6, 2009); except that, if a referendum petition 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.*

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 20, 2009

**Editor's note:** The August 4 date specified in the effective date section of this act reflects the ninetieth day, therefore the act takes effect at 12:01 a.m. on August 5, 2009.