

## CHAPTER 16

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**TAXATION**

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**HOUSE BILL 10-1046**

BY REPRESENTATIVE(S) Tyler, Hulinghorst, Massey, Schafer S., Summers, Todd, Vigil;  
also SENATOR(S) Hudak, Boyd.

**AN ACT**

**CONCERNING THE RECORDED DATE OF RECEIPT OF PROPERTY TAX PAYMENTS BY A COUNTY  
TREASURER'S OFFICE WHEN THE PAYMENT HAS NO UNITED STATES POSTAL SERVICE POSTMARK.**

*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 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.~~ WHERE A PAYMENT IS RECEIVED THROUGH THE MAIL OR A COMMON CARRIER BUT HAS NO UNITED STATES POSTAL SERVICE POSTMARK AND THE PAYMENT IS ACTUALLY RECEIVED IN THE TREASURER'S OFFICE NO LATER THAN FIVE DAYS AFTER THE DUE DATE, THE TREASURER SHALL RECORD THE DATE OF PAYMENT AS THE DUE DATE OF THE PAYMENT. WHERE THE PAYMENT IS RECEIVED THROUGH THE MAIL OR A COMMON CARRIER BUT HAS NO UNITED STATES POSTAL SERVICE POSTMARK AND THE PAYMENT IS ACTUALLY RECEIVED IN THE TREASURER'S OFFICE SIX OR MORE DAYS AFTER THE DUE DATE, THE TREASURER SHALL RECORD THE DATE OF PAYMENT AS THE DATE THE PAYMENT WAS RECEIVED. 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.

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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.*

**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 5, 2010