

CHAPTER 51

GOVERNMENT - LOCAL

SENATE BILL 10-142

BY SENATOR(S) Foster, Newell, Williams;
also REPRESENTATIVE(S) Gerou, Apuan, Frangas, Kerr J.

AN ACT

CONCERNING THE PROCESS OF RESOLVING DISPUTES RELATED TO SALES AND USE TAX PAID TO A LOCAL GOVERNMENT.

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

SECTION 1. 29-2-106.1 (2) (a), Colorado Revised Statutes, is amended to read:

29-2-106.1. Deficiency notice - dispute resolution. (2) (a) When a local government asserts that sales or use taxes are due in an amount greater than the amount paid by a taxpayer, such local government shall mail a deficiency notice to the taxpayer by certified mail. The deficiency notice shall state the additional local sales and use taxes due. The deficiency notice shall contain notification, in clear and conspicuous type, OF THE TIME LIMIT TO FILE A PROTEST TO THE NOTICE AND that the taxpayer has the right to elect a hearing on the deficiency pursuant to subsection (3) of this section. ANY PROTEST TO THE DEFICIENCY NOTICE SHALL BE FILED WITH THE LOCAL GOVERNMENT WITHIN THIRTY DAYS AFTER THE DATE OF THE NOTICE.

SECTION 2. Act subject to petition - effective date - applicability. (1) 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 (August 11, 2010, if adjournment sine die is on May 12, 2010); except that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within such period, then the act, item, section, or part shall not take effect unless approved by the people at the general election to be held in November 2010 and shall take effect on the date of the official declaration of the vote thereon by the governor.

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

(2) The provisions of this act shall apply to deficiency notices mailed on or after the applicable effective date of this act.

Approved: March 29, 2010