

## CHAPTER 59

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**TAXATION**


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**HOUSE BILL 11-1260**

BY REPRESENTATIVE(S) DelGrosso, Fields, Kerr J., Labuda, Loper, Schafer S., Todd;  
also SENATOR(S) Jahn, King S.

**AN ACT**

**CONCERNING THE DUE DATE FOR TAX INSTALLMENT PAYMENTS WHEN THE DUE DATE FALLS ON A  
LEGAL FEDERAL HOLIDAY.**

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

**SECTION 1.** 39-22-605 (5) (b), Colorado Revised Statutes, is amended, and the said 39-22-605 (5) is further amended BY THE ADDITION OF A NEW PARAGRAPH, to read:

**39-22-605. Failure by individual to pay estimated income tax.** (5) For purposes of this section:

(b) EXCEPT AS PROVIDED IN PARAGRAPH (c) OF THIS SUBSECTION (5), in the case of the following required installments, the due date shall be as follows:

<b>Installment</b>	<b>Due date</b>
1st	April 15
2nd	June 15
3rd	September 15
4th	January 15 of the following taxable year

(c) IF THE DUE DATE OF ANY INSTALLMENT PAYMENT REQUIRED PURSUANT TO THIS SECTION FALLS ON A LEGAL FEDERAL HOLIDAY, THEN THE DUE DATE SHALL BE DELAYED AND DUE ON THE ADJUSTED FEDERAL DUE DATE.

**SECTION 2.** 39-22-606 (4) (b), Colorado Revised Statutes, is amended to read:

**39-22-606. Failure by corporation to pay estimated income tax.** (4) (b) (I) IF THE DUE DATE OF ANY INSTALLMENT PAYMENT REQUIRED PURSUANT TO THIS

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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 FALLS ON A LEGAL FEDERAL HOLIDAY, THEN THE DUE DATE SHALL BE DELAYED AND DUE ON THE ADJUSTED FEDERAL DUE DATE.

(II) On and after July 1, 2007, for purposes of this section, there shall be twelve installments for the tax imposed pursuant to section 39-29-105 for each taxable year. The due date for such installments shall be the fifteenth day of each month, and the installments shall be paid electronically. The department of revenue shall promulgate rules in accordance with article 4 of title 24, C.R.S., governing electronic payment.

**SECTION 3. Applicability.** This act shall apply to tax installment payments due on or after the effective date of this act.

**SECTION 4. 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 25, 2011