

CHAPTER 216

TAXATION

HOUSE BILL 12-1307

BY REPRESENTATIVE(S) Kerr J. and Summers, Brown, Labuda, Massey, Gerou, Murray;
also SENATOR(S) Roberts, Jahn, King S.

AN ACT

CONCERNING THE AUTHORITY OF A NONLAWYER TRUSTEE OF A CERTAIN SIZE TRUST TO REPRESENT THE TRUST BEFORE THE BOARD OF ASSESSMENT APPEALS.

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

SECTION 1. Legislative declaration. The general assembly does not intend that any inference be drawn from this act that a trustee acting as a trustee is required to be represented by a lawyer under any circumstances.

SECTION 2. In Colorado Revised Statutes, 39-2-125, **add** (1.5) as follows:

39-2-125. Duties of the board. (1.5) AS USED IN THIS SECTION, NOTWITHSTANDING ANY OTHER LAW, "TAXPAYER PRO SE" INCLUDES THE TRUSTEE OF A TRUST.

SECTION 3. In Colorado Revised Statutes, 39-2-127, **amend** (4) as follows:

39-2-127. Board of assessment appeals meetings - proceedings - representation before board. (4) Any person who is a party in a proceeding before the board may appear on his OR HER own behalf or be represented by an attorney admitted to practice law in this state or by any other individual of his OR HER choice. A TRUST MAY BE REPRESENTED BY AN ATTORNEY ADMITTED TO PRACTICE LAW IN THIS STATE, BY THE TRUSTEE OF THE TRUST, OR BY THE TRUSTEE'S DESIGNEE.

SECTION 4. Act subject to petition - effective date. This act takes 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 8, 2012, if adjournment sine die is on May 9, 2012); except that, if a referendum petition is filed pursuant to section 1 (3)

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

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 will not take effect unless approved by the people at the general election to be held in November 2012 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

Approved: May 24, 2012