

## CHAPTER 73

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**TAXATION**

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## HOUSE BILL 13-1009

BY REPRESENTATIVE(S) DelGrosso, Gardner, Gerou, Humphrey, Labuda, McLachlan, Pabon, Salazar, Priola, Saine;  
also SENATOR(S) Jahn.

**AN ACT****CONCERNING THE DEADLINE FOR AN APPLICATION FOR A REFUND FOR OVERPAID STATE SALES AND USE TAX.**

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

**SECTION 1.** In Colorado Revised Statutes, 39-26-703, **amend** (2) (d) as follows:

**39-26-703. Disputes and refunds.** (2) (d) An application for refund under ~~paragraph (c)~~ PARAGRAPH (c) OR (c.5) of this subsection (2) shall be made within ~~three years after the date of purchase~~ THE APPLICABLE DEADLINE and shall be made on forms prescribed and furnished by the executive director of the department of revenue, which form shall contain, in addition to the foregoing information, such pertinent data as the executive director prescribes. THE DEADLINE FOR A SALES TAX REFUND OR A REFUND OF ANY USE TAX COLLECTED BY A VENDOR IS THREE YEARS AFTER THE TWENTIETH DAY OF THE MONTH FOLLOWING THE DATE OF PURCHASE AND THE DEADLINE FOR ANY OTHER USE TAX REFUND IS THREE YEARS AFTER THE TWENTIETH DAY OF THE MONTH FOLLOWING THE INITIAL DATE OF THE STORAGE, USE, OR CONSUMPTION IN THE STATE BY THE PERSON APPLYING FOR THE REFUND.

**SECTION 2. 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 7, 2013, if adjournment sine die is on May 8, 2013); 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 will not take effect

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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.*

unless approved by the people at the general election to be held in November 2014 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

Approved: March 22, 2013