

CHAPTER 134

TAXATION

HOUSE BILL 14-1107

BY REPRESENTATIVE(S) Tyler, Stephens, Fields, Foote, Kraft-Tharp, Labuda, Mitsch Bush, Pettersen, Priola, Rosenthal, Schafer, Young, Williams;
also SENATOR(S) Newell, Guzman, Nicholson, Ulibarri.

AN ACT

CONCERNING THE AUTHORITY OF THE DEPARTMENT OF REVENUE TO OFFER TAXPAYERS THE OPTION TO RECEIVE ELECTRONIC NOTICES.

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

SECTION 1. In Colorado Revised Statutes, **amend** 39-21-105.5 as follows:

39-21-105.5. Notice - first-class mail - definition. (1) EXCEPT AS PROVIDED IN SUBSECTION (2) OF THIS SECTION, any notice required to be given to any taxpayer ~~or the agent or personal representative of the estate of any taxpayer shall be~~ PURSUANT TO THE SCOPE OF THIS ARTICLE AS SET FORTH IN SECTION 39-21-102 IS sufficient if mailed, postpaid by first-class mail to the last-known address of the taxpayer. ~~or the agent or personal representative of the estate of the taxpayer.~~ The first-class mailing of any notice ~~under the provisions of this article and articles 22 to 29 of this title~~ PURSUANT TO THE SCOPE OF THIS ARTICLE AS SET FORTH IN SECTION 39-21-102 creates a presumption that such notice was received by the taxpayer ~~or agent or personal representative of the estate of the taxpayer~~ if the department maintains a record of the notice and maintains a certification that the notice was deposited in the United States mail by an employee of the department. Evidence of the record of the notice mailed to the last-known address of the taxpayer ~~or agent or personal representative of the estate of the taxpayer~~ as shown by the records of the department and a certification of mailing by first-class mail by a department employee is prima facie proof that the notice was received by the taxpayer. ~~or agent or personal representative of the estate of the taxpayer.~~

(2) NOTWITHSTANDING SUBSECTION (1) OF THIS SECTION, AND NOTWITHSTANDING ANY OTHER PROVISION OF LAW THAT REQUIRES WRITTEN CORRESPONDENCE TO BE SENT BY FIRST-CLASS MAIL TO A TAXPAYER, THE DEPARTMENT MAY PROMULGATE

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

RULES TO ESTABLISH PROCEDURES THAT ALLOW A TAXPAYER TO VOLUNTARILY ELECT TO RECEIVE ANY NOTICE OR OTHER COMMUNICATION BY ELECTRONIC MEANS PURSUANT TO THE ESTABLISHED PROCEDURES. THE PROCEDURES MUST BE DESIGNED TO ENSURE THAT TO THE GREATEST DEGREE REASONABLY POSSIBLE THE PARTY VIEWING THE NOTICE OR COMMUNICATION IS THE TAXPAYER FOR WHOM THE NOTICE OR COMMUNICATION IS INTENDED. AN ELECTRONICALLY TRANSMITTED NOTICE OR COMMUNICATION IS SUFFICIENT TO SATISFY ANY REQUIREMENT OF MAILING IF SENT IN ACCORDANCE WITH THE PROCEDURES. IF THE DEPARTMENT MAINTAINS A RECORD OF THE RECIPIENT VIEWING THE NOTICE OR COMMUNICATION, THE RECORD CREATES A PRESUMPTION OF RECEIPT BY THE TAXPAYER AND IS PRIMA FACIE PROOF THAT THE NOTICE OR COMMUNICATION WAS RECEIVED BY THE TAXPAYER.

(3) FOR PURPOSES OF THIS SECTION, THE TERM "TAXPAYER" INCLUDES THE AGENT OR PERSONAL REPRESENTATIVE OF THE ESTATE OF THE TAXPAYER.

SECTION 2. In Colorado Revised Statutes, 39-21-102, **amend** (1); and **add** (5) and (6) as follows:

39-21-102. Scope. (1) Unless otherwise indicated, the provisions of this article apply to the taxes ~~and the charge on oil and gas production~~ OR FEES imposed by ~~articles 22 to 29~~ ARTICLES 22 TO 35 of this title and article 60 of title 34, C.R.S., section 21 of article X of the state constitution, ~~and~~ article 3 of title 42, PART 5 OF ARTICLE 47 OF TITLE 12, ARTICLES 11 AND 20 OF TITLE 30, ARTICLE 4 OF TITLE 43, PART 2 OF ARTICLE 17 OF TITLE 25, PART 1 OF ARTICLE 2 OF TITLE 40, AND PART 2 OF ARTICLE 20 OF TITLE 8, C.R.S.

(5) THE PROVISIONS OF THIS ARTICLE APPLY TO THE TAXES OR FEES IMPOSED PURSUANT TO ARTICLES 1, 2, 11, AND 25 OF TITLE 29, C.R.S., BUT ONLY TO THE EXTENT THAT THE PROVISIONS OF THIS ARTICLE ARE NOT INCONSISTENT WITH THE PROVISIONS OF ARTICLES 1, 2, 11, AND 25 OF TITLE 29, C.R.S.

(6) THE PROVISIONS OF THIS ARTICLE APPLY TO THE TAXES OR FEES IMPOSED PURSUANT TO TITLE 32, C.R.S., BUT ONLY TO THE EXTENT THAT THE PROVISIONS OF THIS ARTICLE ARE NOT INCONSISTENT WITH THE PROVISIONS OF TITLE 32, C.R.S.

SECTION 3. 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: April 25, 2014