

## CHAPTER 35

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**TAXATION**


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**HOUSE BILL 14-1018**

BY REPRESENTATIVE(S) Hamner, DelGrosso, Fields, Fischer, Foote, Gardner, Hullinghorst, Kraft-Tharp, Labuda, Melton, Mitsch Bush, Moreno, Pettersen, Primavera, Ryden, Ferrandino;  
also SENATOR(S) Steadman, Kefalas.

**AN ACT****CONCERNING THE REQUIREMENT THAT THE DEPARTMENT OF REVENUE PREPARE A TAX PROFILE AND EXPENDITURE REPORT EVERY TWO YEARS.**

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

**SECTION 1.** In Colorado Revised Statutes, 39-21-303, **repeal** (6) as follows:

**39-21-303. Tax profile and expenditure report.** (6) ~~(a) Notwithstanding any provision of this section to the contrary, beginning with the report required to be prepared on or before January 1, 2017, and every odd-numbered year thereafter, the department may elect not to prepare a report if:~~

~~(I) The department does not receive an appropriation for the direct and indirect costs associated with the preparation of the report; and~~

~~(II) On or before April 1 of the year prior to the deadline for the report, the department notifies the finance committees of the house of representatives and the senate, or any successor committees, that the department is not going to prepare the report.~~

~~(b) If the department does not prepare a report pursuant to paragraph (a) of this subsection (6) for a given year, the requirements set forth in subsection (3) of this section related to the report shall not apply.~~

**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 6, 2014, if adjournment sine die is on May 7, 2014); except that, if a referendum petition is filed pursuant to section 1 (3)

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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.*

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 2014 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

Approved: March 14, 2014