Second Regular Session

Sixty-second General Assembly

LLS NO. 00-0961.01 Chris Forsyth HOUSE BILL 00-1423

STATE OF COLORADO

BY REPRESENTATIVE Swenson, Dean, May, and Larson;
also SENATOR Lamborn.

REENGROSSED

A BILL FOR AN ACT

CONCERNING THE TEMPORARY WITHHOLDING OF CERTAIN ITEMS FROM PERSONS WHO HAVE OUTSTANDING WARRANTS FOR THEIR ARREST, AND MAKING AN APPROPRIATION IN CONNECTION THEREWITH.

Bill Summary

(Note: This summary applies to this bill as introduced and does not necessarily reflect any amendments that may be subsequently adopted.)

Establishes that a person who has an outstanding warrant for his or her arrest shall not receive workers' compensation benefits or any income tax refund.

Upon proof that the warrant is no longer outstanding, such person may obtain the above-mentioned items.

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

SECTION 1. 39-21-108 (1), Colorado Revised Statutes, is amended BY THE ADDITION OF THE FOLLOWING NEW PARAGRAPHS to read:

39-21-108. Refunds. (1) (c) NOTWITHSTANDING THE PROVISIONS OF PARAGRAPH (a) OF THIS SUBSECTION (1), ON AND AFTER JANUARY 1, 2001, THE DEPARTMENT SHALL NOT PROCESS ANY CLAIM FOR A REFUND FOR ANY INCOME TAX IMPOSED BY ARTICLE 22 OF THIS TITLE, OR

HOUSE
3rd Reading Unamended
April 17, 2000

HOUSE
Amended 2nd Reading
April 14, 2000

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.

CREDIT ANY OVERPAYMENT TO ESTIMATED TAX CALCULATED PURSUANT TO ARTICLE 22 OF THIS TITLE, IF THERE EXISTS AN OUTSTANDING WARRANT FOR SUCH TAXPAYER'S ARREST. PRIOR TO PROCESSING A CLAIM FOR SUCH REFUND OR CREDIT, THE DEPARTMENT SHALL WORK WITH THE COLORADO BUREAU OF INVESTIGATION TO DETERMINE WHETHER THERE IS AN OUTSTANDING WARRANT FOR THE TAXPAYER WHO WOULD RECEIVE SUCH REFUND OR CREDIT. IF THERE APPEARS TO BE AN OUTSTANDING WARRANT FOR THE TAXPAYER'S ARREST, PRIOR TO THE DEPARTMENT PROCESSING ANY CLAIM FOR A REFUND FOR ANY INCOME TAX IMPOSED BY ARTICLE 22 OF THIS TITLE, OR CREDITING ANY OVERPAYMENT TO ESTIMATED TAX CALCULATED PURSUANT TO ARTICLE 22 OF THIS TITLE, THE APPLICANT SHALL PROVIDE THE DEPARTMENT WITH PROOF, IN THE FORM OF A CERTIFICATE ISSUED BY THE CLERK OF THE COURT ISSUING THE WARRANT, THAT THE WARRANT IS NO LONGER OUTSTANDING.

(d) REFUNDS WITHHELD OR OVERPAYMENTS NOT CREDITED PURSUANT TO PARAGRAPH (c) OF THIS SUBSECTION (1) THAT ARE NOT CLAIMED WITHIN FOUR YEARS AFTER THE DATE OF THE NOTICE TO THE TAXPAYER PURSUANT TO SECTION 39-21-104 SHALL REVERT TO THE GENERAL FUND.

SECTION 2. 39-21-104, Colorado Revised Statutes, is amended to read:

39-21-104. Rejection of claims. Upon rejection, in whole or in part, of a claim for refund filed by a taxpayer, with respect to any tax set forth in section 39-21-103 (1), the executive director of the department of revenue shall send a notice of rejection to the taxpayer in writing by first-class mail as set forth in section 39-21-105.5; and, within thirty days

from the mailing thereof, the taxpayer may request a hearing or file a brief with the executive director, except where the claim is for refund of a deficiency in taxes assessed after hearing or determination on written brief had under the provisions of section 39-21-103. Thereafter, both the taxpayer and the executive director shall proceed as provided in section 39-21-103 with respect to the hearing or determination on written brief. Upon reaching a decision upon the claim for refund after hearing had thereon or consideration of the written brief, the executive director shall send to the taxpayer, by first-class mail as set forth in section 39-21-105.5, notice of final determination of claim for refund, stating therein the grounds for allowance or rejection in whole or in part. This section shall not prevent a taxpayer from suing for a refund in the district court within the time provided by law whether or not the taxpayer requests a hearing or presents a written brief. THIS SECTION SHALL APPLY TO REFUNDS WITHHELD OR OVERPAYMENTS NOT CREDITED PURSUANT TO SECTION 39-21-108 (1) (c).

SECTION 3. Appropriation - adjustment in 2000 long bill. (1) In addition to any other appropriation, there is hereby appropriated, out of any moneys in the general fund not otherwise appropriated, to the department of revenue, for the fiscal year beginning July 1, 2000, the sum of three hundred forty-six thousand three hundred sixteen dollars ($346,316), or so much thereof as may be necessary, for the implementation of this act.

(2) For the implementation of this act, appropriations made in the annual general appropriations act for the fiscal year beginning July 1, 2000, shall be adjusted as follows:

(a) The general fund appropriation to the capital construction fund outlined in section 3 (1) (f) is reduced by three hundred forty-six thousand three hundred sixteen dollars ($346,316).

(b) The capital construction fund exempt appropriation to the department of transportation, construction projects, is reduced by three hundred forty-six thousand three hundred sixteen dollars ($346,316).

SECTION 4. Effective date. This act shall take effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly that is allowed for submitting a referendum petition pursuant to article V, section 1 (3) of the state constitution; except that, if a referendum petition is filed against this act or an item, section, or part of this act within such period, then the act, item, section, or part, if approved by the people, shall take effect on the date of the official declaration of the vote thereon by proclamation of the governor.