

First Regular Session  
Seventieth General Assembly  
STATE OF COLORADO

**REENGROSSED**

*This Version Includes All Amendments  
Adopted in the House of Introduction*

LLS NO. 15-0692.01 Jason Gelender x4330

**SENATE BILL 15-001**

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**SENATE SPONSORSHIP**

**Cadman, Scheffel**

**HOUSE SPONSORSHIP**

**Lundeen,**

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**Senate Committees**

Finance  
Appropriations

**House Committees**

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**A BILL FOR AN ACT**

101      **CONCERNING THE REFUNDING OF STATE REVENUES IN EXCESS OF THE**  
102            **STATE FISCAL YEAR SPENDING LIMIT, AND, IN CONNECTION**  
103            **THEREWITH, SIMPLIFYING THE REFUND MECHANISM THAT**  
104            **ALLOWS A STATE SALES TAX REFUND, ELIMINATING THE REFUND**  
105            **MECHANISM THAT PROVIDES FOR A TEMPORARY INCOME TAX**  
106            **RATE REDUCTION, AND REDUCING SALES TAX REVENUES, AND**  
107            **EXCESS STATE REVENUES, DURING ANY FISCAL YEAR FOR WHICH**  
108            **EXCESS STATE REVENUES ARE ANTICIPATED THROUGH A**  
109            **TEMPORARY SALES TAX REBATE, AND, IN CONNECTION**  
110            **THEREWITH, MAKING AN APPROPRIATION.**

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**Bill Summary**

*(Note: This summary applies to this bill as introduced and does*

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.*

SENATE  
3rd Reading Unamended  
May 5, 2015

SENATE  
Amended 2nd Reading  
May 5, 2015

*not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://www.leg.state.co.us/billsummaries>.)*

Current law provides 3 mechanisms for refunding state revenues in excess of the state fiscal year spending limit imposed by the taxpayer's bill of rights (TABOR) and subsequently increased by a voter-approved revenue change in 2005 (excess state revenues): An earned income tax credit; a temporary income tax rate reduction; and a state sales tax refund that is paid to taxpayers through the state income tax system in amounts based on 6 income-based tiers. For refunds of excess state revenues for fiscal year 2014-15 or any subsequent fiscal year, the bill repeals the temporary income tax rate reduction refund mechanism and replaces the 6-tier state sales tax refund mechanism with a 3-tier state sales tax refund mechanism that is similarly administered. The bill does not affect the earned income tax credit refund mechanism. The tiers of the new 3-tier state sales tax refund mechanism are annually adjusted for inflation.

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

2 **SECTION 1.** In Colorado Revised Statutes, **add** 39-22-2004 as  
3 follows:

4 **39-22-2004. State sales tax rebate or refund of excess state**  
5 **revenues for taxable years commencing on or after January 1, 2015**  
6 **- offset against state income tax for qualified individuals - authority**  
7 **and duties of executive director - definitions.** (1) AS USED IN THIS  
8 SECTION, UNLESS THE CONTEXT OTHERWISE REQUIRES:

9 (a) "ADJUSTED GROSS INCOME" MEANS, FOR THE TAXABLE YEAR  
10 COMMENCING ON JANUARY 1, 2015, AND FOR EACH TAXABLE YEAR  
11 THEREAFTER, THE COMBINED TOTAL OF:

12 (I) FEDERAL ADJUSTED GROSS INCOME;

13 (II) SOCIAL SECURITY BENEFITS EXCLUDED FROM FEDERAL  
14 ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR;

15 (III) LUMP-SUM DISTRIBUTIONS FROM PENSION AND

1 PROFIT-SHARING PLANS EXCLUDED FROM FEDERAL ADJUSTED GROSS  
2 INCOME THAT ARE ADDED TO FEDERAL TAXABLE INCOME PURSUANT TO  
3 SECTION 39-22-104 (3) (c); AND

4 (IV) THE AMOUNT OF INTEREST INCOME FROM STATE AND LOCAL  
5 BONDS ADDED TO FEDERAL TAXABLE INCOME PURSUANT TO SECTION  
6 39-22-104 (3) (b).

7 (b) "ANTICIPATED EXCESS STATE REVENUES" MEANS THE AMOUNT  
8 OF EXCESS STATE REVENUES FORECAST FOR A FISCAL YEAR IN THE  
9 FORECAST PUBLISHED DURING THE FISCAL YEAR.

10 (c) "EXCESS STATE REVENUES" MEANS THE TOTAL COMBINED  
11 AMOUNT, AS CERTIFIED BY THE STATE CONTROLLER PURSUANT TO SECTION  
12 24-77-106.5, C.R.S., OF:

13 (I) EXCESS REVENUES FOR A STATE FISCAL YEAR THAT VOTERS  
14 STATEWIDE HAVE NOT AUTHORIZED THE STATE TO RETAIN AND SPEND,  
15 THAT ARE REQUIRED TO BE REFUNDED PURSUANT TO SECTION 20 (7) (d) OF  
16 ARTICLE X OF THE STATE CONSTITUTION, AND THAT ARE NOT REFUNDED  
17 BY ANOTHER METHOD ESTABLISHED BY LAW; AND

18 (II) EXCESS REVENUES FOR A STATE FISCAL YEAR PRECEDING SAID  
19 STATE FISCAL YEAR THAT VOTERS STATEWIDE DID NOT AUTHORIZE THE  
20 STATE TO RETAIN AND SPEND, THAT WERE REQUIRED TO BE REFUNDED  
21 PURSUANT TO SECTION 20 (7) (d) OF ARTICLE X OF THE STATE  
22 CONSTITUTION, THAT WERE INTENDED TO BE REFUNDED BY ANOTHER  
23 METHOD PREVIOUSLY ESTABLISHED BY LAW, BUT THAT WERE NOT  
24 ACTUALLY REFUNDED BY THE STATE AS REQUIRED.

25 (d) "FORECAST" MEANS THE ECONOMIC AND REVENUE FORECAST  
26 PUBLISHED BY THE STAFF OF THE LEGISLATIVE COUNCIL IN SEPTEMBER OF  
27 EACH FISCAL YEAR.

1           (e) (I) "QUALIFIED INDIVIDUAL" MEANS:

2           (A) A NATURAL PERSON WHO IS DOMICILED IN THIS STATE FOR THE  
3 ENTIRE TAXABLE YEAR COMMENCING JANUARY 1 AND ENDING DECEMBER  
4 31 OF THE TAXABLE YEAR AND WHO HAS STATE INCOME TAX LIABILITY  
5 UNDER SECTION 39-22-104 FOR THE TAXABLE YEAR OR WHO FILES A  
6 COLORADO INDIVIDUAL INCOME TAX RETURN TO CLAIM A REFUND OF  
7 COLORADO INCOME TAX WITHHELD FROM WAGES FOR THE TAXABLE YEAR;

8           (B) A NATURAL PERSON WHO IS DOMICILED IN THIS STATE FOR THE  
9 ENTIRE TAXABLE YEAR COMMENCING JANUARY 1 AND ENDING DECEMBER  
10 31 OF THE TAXABLE YEAR AND WHO IS AT LEAST EIGHTEEN YEARS OF AGE  
11 AS OF DECEMBER 31 OF THE TAXABLE YEAR PRECEDING THE TAXABLE  
12 YEAR;

13           (C) A NATURAL PERSON WHO DIED DURING THE TAXABLE YEAR  
14 COMMENCING JANUARY 1 AND ENDING DECEMBER 31, WHO WAS  
15 DOMICILED IN THIS STATE FROM JANUARY 1 OF THE TAXABLE YEAR UNTIL  
16 THE DATE OF DEATH, AND WHOSE ESTATE OR SPOUSE HAS STATE INCOME  
17 TAX LIABILITY UNDER SECTION 39-22-104 FOR THE TAXABLE YEAR OR  
18 WHOSE ESTATE OR SPOUSE FILES A COLORADO INCOME TAX RETURN TO  
19 CLAIM A REFUND OF COLORADO INCOME TAX WITHHELD FROM WAGES FOR  
20 THE TAXABLE YEAR; OR

21           (D) A NATURAL PERSON WHO DIED DURING THE TAXABLE YEAR  
22 COMMENCING ON JANUARY 1 AND ENDING DECEMBER 31, WHO WAS  
23 DOMICILED IN THIS STATE FROM JANUARY 1 OF THE TAXABLE YEAR UNTIL  
24 THE DATE OF DEATH, AND WHO WAS AT LEAST EIGHTEEN YEARS OF AGE AS  
25 OF DECEMBER 31 IMMEDIATELY PRIOR TO THE TAXABLE YEAR.

26           (II) "QUALIFIED INDIVIDUAL" DOES NOT INCLUDE:

27           (A) ANY NATURAL PERSON WHO WAS CONVICTED OF A FELONY

1 AND WHO SERVED A SENTENCE OF INCARCERATION IN A CORRECTIONAL  
2 FACILITY OPERATED BY OR UNDER CONTRACT WITH THE DEPARTMENT OF  
3 CORRECTIONS OR IN A COUNTY OR MUNICIPAL JAIL AWAITING TRANSFER TO  
4 THE DEPARTMENT OF CORRECTIONS PURSUANT TO SECTION 16-11-308,  
5 C.R.S., OR IN BOTH SUCH FACILITY AND JAIL FOR A TOTAL OF ONE  
6 HUNDRED EIGHTY DAYS OR MORE DURING THE FISCAL YEAR ENDING  
7 DURING THE TAXABLE YEAR, REGARDLESS OF WHETHER THE NATURAL  
8 PERSON MEETS THE QUALIFICATIONS SET FORTH IN SUBPARAGRAPH (I) OF  
9 THIS PARAGRAPH (c);

10 (B) ANY NATURAL PERSON WHO IS CONVICTED OF A MISDEMEANOR  
11 OR IS ADJUDICATED FOR AN OFFENSE THAT WOULD CONSTITUTE A  
12 MISDEMEANOR IF COMMITTED BY AN ADULT AND WHO IS INCARCERATED  
13 IN A COUNTY OR MUNICIPAL JAIL FOR A TOTAL OF ONE HUNDRED EIGHTY  
14 DAYS OR MORE DURING THE FISCAL YEAR ENDING DURING THE TAXABLE  
15 YEAR, REGARDLESS OF WHETHER THE NATURAL PERSON MEETS THE  
16 QUALIFICATIONS SET FORTH IN SUBPARAGRAPH (I) OF THIS PARAGRAPH (c);

17 (C) ANY NATURAL PERSON UNDER EIGHTEEN YEARS OF AGE WHO  
18 IS ADJUDICATED FOR AN OFFENSE THAT WOULD CONSTITUTE A FELONY IF  
19 COMMITTED BY AN ADULT AND WHO WAS COMMITTED TO THE  
20 DEPARTMENT OF HUMAN SERVICES FOR A TOTAL OF ONE HUNDRED EIGHTY  
21 DAYS OR MORE DURING THE FISCAL YEAR ENDING DURING THE TAXABLE  
22 YEAR, REGARDLESS OF WHETHER THE PERSON MEETS THE QUALIFICATIONS  
23 SET FORTH IN SUBPARAGRAPH (I) OF THIS PARAGRAPH (c).

24 (f) "REBATE", FOR ANY GIVEN TAXABLE YEAR, INCLUDES BOTH A  
25 REPAYMENT OF STATE SALES TAXES PAID ON TRANSACTIONS OCCURRING  
26 DURING THE FIRST HALF OF THE STATE FISCAL YEAR THAT BEGINS DURING  
27 THE TAXABLE YEAR AND A PAYMENT IN ADVANCE AGAINST STATE SALES

1 TAXES PAID DURING THE SECOND HALF OF THE FISCAL YEAR.

2 (g) "TAXABLE YEAR" MEANS A TAXABLE YEAR FOR NATURAL  
3 PERSONS THAT BEGINS ON JANUARY 1 AND ENDS ON DECEMBER 31 AND  
4 DOES NOT INCLUDE ANY CORPORATE TAXABLE YEAR THAT BEGINS AND  
5 ENDS ON OTHER DATES.

6 (2) EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (7) OF THIS  
7 SECTION, FOR THE TAXABLE YEAR COMMENCING ON JANUARY 1, 2015,  
8 AND FOR EACH SUBSEQUENT TAXABLE YEAR, IF THERE ARE ANTICIPATED  
9 EXCESS STATE REVENUES FOR THE FISCAL YEAR THAT BEGINS DURING THE  
10 TAXABLE YEAR, EACH QUALIFIED INDIVIDUAL IS ALLOWED A REBATE IN AN  
11 AMOUNT SPECIFIED IN EITHER SUBSECTION (3) OR (4) OF THIS SECTION,  
12 WHICHEVER IS APPLICABLE.

13 (3) FOR ANY FISCAL YEAR COMMENCING ON OR AFTER JULY 1,  
14 2015, NO LATER THAN OCTOBER 1 THE EXECUTIVE DIRECTOR SHALL  
15 DIVIDE THE TOTAL AMOUNT OF ANTICIPATED EXCESS STATE REVENUES FOR  
16 THE FISCAL YEAR BY THE NUMBER OF QUALIFIED INDIVIDUALS EXPECTED  
17 TO CLAIM A REBATE AUTHORIZED BY THIS SECTION IN ORDER TO  
18 DETERMINE THE AMOUNT OF THE REBATE THAT EACH SUCH QUALIFIED  
19 INDIVIDUAL WOULD RECEIVE IF EACH QUALIFIED INDIVIDUAL RECEIVED AN  
20 IDENTICAL REBATE. IF THE AMOUNT OF THE IDENTICAL INDIVIDUAL  
21 REBATE SO DETERMINED IS LESS THAN OR EQUAL TO FIFTEEN DOLLARS,  
22 THE EXECUTIVE DIRECTOR SHALL ALLOW REBATES AS FOLLOWS:

23 (a) FOR A QUALIFIED INDIVIDUAL FILING A SINGLE RETURN, A  
24 REBATE IN THE AMOUNT OF THE IDENTICAL INDIVIDUAL REBATE; AND

25 (b) FOR ANY TWO QUALIFIED INDIVIDUALS FILING A JOINT RETURN,  
26 DOUBLE THE AMOUNT OF THE IDENTICAL INDIVIDUAL REBATE.

27 (4) (a) FOR ANY TAXABLE YEAR IN WHICH THE EXECUTIVE

1 DIRECTOR DETERMINES, PURSUANT TO SUBSECTION (3) OF THIS SECTION,  
2 THAT THE AMOUNT OF THE IDENTICAL REBATE THAT EACH QUALIFIED  
3 INDIVIDUAL WOULD RECEIVE WOULD EXCEED FIFTEEN DOLLARS, THE  
4 EXECUTIVE DIRECTOR SHALL DETERMINE A SINGLE PERCENTAGE THAT,  
5 WHEN USED TO CALCULATE THE AMOUNT OF THE REBATE ALLOWED  
6 PURSUANT TO PARAGRAPH (b) OF THIS SUBSECTION (4) FOR THE TAXABLE  
7 YEAR, WILL CAUSE THE TOTAL AMOUNT OF REBATES ALLOWED TO EQUAL  
8 THE AMOUNT OF ANTICIPATED EXCESS STATE REVENUES FOR THE FISCAL  
9 YEAR THAT BEGAN DURING THE TAXABLE YEAR.

10 (b) EXCEPT AS OTHERWISE PROVIDED IN PARAGRAPH (c) OF THIS  
11 SUBSECTION (4), FOR ANY TAXABLE YEAR FOR WHICH THE EXECUTIVE  
12 DIRECTOR DETERMINES A SINGLE PERCENTAGE PURSUANT TO PARAGRAPH  
13 (a) OF THIS SUBSECTION (4), THE EXECUTIVE DIRECTOR SHALL ALLOW  
14 REBATES AS FOLLOWS:

15 (I) FOR A QUALIFIED INDIVIDUAL FILING A SINGLE RETURN:

16 (A) IF THE QUALIFIED INDIVIDUAL'S FEDERAL ADJUSTED GROSS  
17 INCOME FOR THE TAXABLE YEAR IS LESS THAN OR EQUAL TO THIRTY-SIX  
18 THOUSAND SIX HUNDRED DOLLARS, A REBATE IN AN AMOUNT EQUAL TO  
19 THIRTY-SIX THOUSAND SIX HUNDRED DOLLARS MULTIPLIED BY THE SINGLE  
20 PERCENTAGE;

21 (B) IF THE QUALIFIED INDIVIDUAL'S FEDERAL ADJUSTED GROSS  
22 INCOME FOR THE TAXABLE YEAR IS GREATER THAN THIRTY-SIX THOUSAND  
23 SIX HUNDRED DOLLARS BUT NOT MORE THAN ONE HUNDRED SEVENTEEN  
24 THOUSAND ONE HUNDRED DOLLARS, A REBATE IN AN AMOUNT EQUAL TO  
25 THE QUALIFIED INDIVIDUAL'S FEDERAL ADJUSTED GROSS INCOME  
26 MULTIPLIED BY THE SINGLE PERCENTAGE; AND

27 (C) IF THE QUALIFIED INDIVIDUAL'S FEDERAL ADJUSTED GROSS

1 INCOME FOR THE TAXABLE YEAR IS MORE THAN ONE HUNDRED SEVENTEEN  
2 THOUSAND ONE HUNDRED DOLLARS, A REBATE IN AN AMOUNT EQUAL TO  
3 ONE HUNDRED SEVENTEEN THOUSAND ONE HUNDRED ONE DOLLARS  
4 MULTIPLIED BY THE SINGLE PERCENTAGE.

5 (II) FOR TWO QUALIFIED INDIVIDUALS FILING A JOINT RETURN:

6 (A) IF THE QUALIFIED INDIVIDUALS' AGGREGATE FEDERAL  
7 ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR IS LESS THAN OR EQUAL  
8 TO THIRTY-SIX THOUSAND SIX HUNDRED DOLLARS, AN AMOUNT EQUAL TO  
9 DOUBLE THE AMOUNT OF THE REBATE ALLOWED UNDER  
10 SUB-SUBPARAGRAPH (A) OF SUBPARAGRAPH (I) OF THIS PARAGRAPH (b);

11 (B) IF THE QUALIFIED INDIVIDUALS' AGGREGATE FEDERAL  
12 ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR IS GREATER THAN  
13 THIRTY-SIX THOUSAND SIX HUNDRED DOLLARS BUT NOT MORE THAN ONE  
14 HUNDRED SEVENTEEN THOUSAND ONE HUNDRED DOLLARS, AN AMOUNT  
15 EQUAL TO DOUBLE THE AMOUNT OF THE REBATE ALLOWED UNDER  
16 SUB-SUBPARAGRAPH (B) OF SUBPARAGRAPH (I) OF THIS PARAGRAPH (b);

17 AND

18 (C) IF THE QUALIFIED INDIVIDUALS' AGGREGATE FEDERAL  
19 ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR IS MORE THAN ONE  
20 HUNDRED SEVENTEEN THOUSAND ONE HUNDRED DOLLARS, AN AMOUNT  
21 EQUAL TO DOUBLE THE AMOUNT OF THE REBATE ALLOWED UNDER  
22 SUB-SUBPARAGRAPH (C) OF SUBPARAGRAPH (I) OF THIS PARAGRAPH (b).

23 (c) FOR ANY TAXABLE YEAR COMMENCING ON OR AFTER JANUARY  
24 1, 2016, THE EXECUTIVE DIRECTOR SHALL ADJUST THE AMOUNTS OF  
25 FEDERAL ADJUSTED GROSS INCOME SPECIFIED IN PARAGRAPH (b) OF THIS  
26 SUBSECTION (4) TO REFLECT THE PERCENTAGE CHANGE FROM JULY 1,  
27 2015, THROUGH THE END OF THE FISCAL YEAR THAT ENDS DURING THE



1 TAXABLE YEAR IN THE UNITED STATES DEPARTMENT OF LABOR, BUREAU  
2 OF LABOR STATISTICS, CONSUMER PRICE INDEX FOR  
3 DENVER-BOULDER-GREELEY, ALL ITEMS, ALL URBAN CONSUMERS, OR ITS  
4 SUCCESSOR INDEX. THE EXECUTIVE DIRECTOR SHALL ROUND THE  
5 ADJUSTED AMOUNTS TO THE NEAREST ONE HUNDRED DOLLARS.

6 (5) EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (8) OF THIS  
7 SECTION, FOR THE TAXABLE YEAR COMMENCING ON JANUARY 1, 2015,  
8 AND FOR EACH SUBSEQUENT TAXABLE YEAR, IF THERE WERE EXCESS  
9 STATE REVENUES FOR THE FISCAL YEAR ENDING IN THE TAXABLE YEAR,  
10 EACH QUALIFIED INDIVIDUAL IS ALLOWED A STATE SALES TAX REFUND IN  
11 AN AMOUNT SPECIFIED IN EITHER SUBSECTION (6) OR (7) OF THIS SECTION,  
12 WHICHEVER IS APPLICABLE.

13 (6) NO LATER THAN OCTOBER 1 OF ANY TAXABLE YEAR  
14 COMMENCING ON OR AFTER JANUARY 1, 2015, IN WHICH A STATE FISCAL  
15 YEAR FOR WHICH THERE ARE EXCESS STATE REVENUES ENDS, THE  
16 EXECUTIVE DIRECTOR SHALL DIVIDE THE TOTAL AMOUNT OF EXCESS STATE  
17 REVENUES FOR THE STATE FISCAL YEAR BY THE NUMBER OF QUALIFIED  
18 INDIVIDUALS EXPECTED TO CLAIM A REFUND IN ORDER TO DETERMINE THE  
19 AMOUNT OF THE REFUND THAT EACH SUCH QUALIFIED INDIVIDUAL WOULD  
20 RECEIVE IF EACH QUALIFIED INDIVIDUAL RECEIVED AN IDENTICAL STATE  
21 SALES TAX REFUND. IF THE AMOUNT OF THE IDENTICAL INDIVIDUAL  
22 REFUND SO DETERMINED IS LESS THAN OR EQUAL TO FIFTEEN DOLLARS,  
23 THE EXECUTIVE DIRECTOR SHALL ALLOW STATE SALES TAX REFUNDS AS  
24 FOLLOWS:

25 (a) FOR A QUALIFIED INDIVIDUAL FILING A SINGLE RETURN, A  
26 REFUND IN THE AMOUNT OF THE IDENTICAL INDIVIDUAL SALES TAX  
27 REFUND; AND

1 (b) FOR ANY TWO QUALIFIED INDIVIDUALS FILING A JOINT RETURN,  
2 DOUBLE THE AMOUNT OF THE IDENTICAL INDIVIDUAL SALES TAX REFUND.

3 (7) (a) NO LATER THAN OCTOBER 1 OF ANY TAXABLE YEAR IN  
4 WHICH THE EXECUTIVE DIRECTOR DETERMINES, PURSUANT TO SUBSECTION  
5 (6) OF THIS SECTION, THAT THE AMOUNT OF THE IDENTICAL STATE SALES  
6 TAX REFUND THAT EACH QUALIFIED INDIVIDUAL WOULD RECEIVE WOULD  
7 EXCEED FIFTEEN DOLLARS, THE EXECUTIVE DIRECTOR SHALL DETERMINE  
8 A SINGLE PERCENTAGE THAT, WHEN USED TO CALCULATE THE AMOUNT OF  
9 THE REFUND ALLOWED PURSUANT TO PARAGRAPH (b) OF THIS SUBSECTION  
10 (7) FOR THE TAXABLE YEAR, WILL CAUSE THE TOTAL AMOUNT OF REFUNDS  
11 TO BE ALLOWED TO EQUAL THE AMOUNT OF EXCESS STATE REVENUES FOR  
12 THE FISCAL YEAR THAT ENDED DURING THE TAXABLE YEAR.

13 (b) EXCEPT AS OTHERWISE PROVIDED IN PARAGRAPH (c) OF THIS  
14 SUBSECTION (7), FOR ANY TAXABLE YEAR FOR WHICH THE EXECUTIVE  
15 DIRECTOR DETERMINES A SINGLE PERCENTAGE PURSUANT TO PARAGRAPH  
16 (a) OF THIS SUBSECTION (7), THE EXECUTIVE DIRECTOR SHALL ALLOW  
17 REFUNDS AS FOLLOWS:

18 (I) FOR A QUALIFIED INDIVIDUAL FILING A SINGLE RETURN:

19 (A) IF THE QUALIFIED INDIVIDUAL'S FEDERAL ADJUSTED GROSS  
20 INCOME FOR THE TAXABLE YEAR IS LESS THAN OR EQUAL TO THIRTY-SIX  
21 THOUSAND SIX HUNDRED DOLLARS, A REFUND IN AN AMOUNT EQUAL TO  
22 THIRTY-SIX THOUSAND SIX HUNDRED DOLLARS MULTIPLIED BY THE SINGLE  
23 PERCENTAGE;

24 (B) IF THE QUALIFIED INDIVIDUAL'S FEDERAL ADJUSTED GROSS  
25 INCOME FOR THE TAXABLE YEAR IS GREATER THAN THIRTY-SIX THOUSAND  
26 SIX HUNDRED DOLLARS BUT NOT MORE THAN ONE HUNDRED SEVENTEEN  
27 THOUSAND ONE HUNDRED DOLLARS, A REFUND IN AN AMOUNT EQUAL TO

1 THE QUALIFIED INDIVIDUAL'S FEDERAL ADJUSTED GROSS INCOME  
2 MULTIPLIED BY THE SINGLE PERCENTAGE; AND

3 (C) IF THE QUALIFIED INDIVIDUAL'S FEDERAL ADJUSTED GROSS  
4 INCOME FOR THE TAXABLE YEAR IS MORE THAN ONE HUNDRED SEVENTEEN  
5 THOUSAND ONE HUNDRED DOLLARS, A REFUND IN AN AMOUNT EQUAL TO  
6 ONE HUNDRED SEVENTEEN THOUSAND ONE HUNDRED ONE DOLLARS  
7 MULTIPLIED BY THE SINGLE PERCENTAGE.

8 (II) FOR TWO QUALIFIED INDIVIDUALS FILING A JOINT RETURN:

9 (A) IF THE QUALIFIED INDIVIDUALS' AGGREGATE FEDERAL  
10 ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR IS LESS THAN OR EQUAL  
11 TO THIRTY-SIX THOUSAND SIX HUNDRED DOLLARS, AN AMOUNT EQUAL TO  
12 DOUBLE THE AMOUNT OF THE REFUND ALLOWED UNDER  
13 SUB-SUBPARAGRAPH (A) OF SUBPARAGRAPH (I) OF THIS PARAGRAPH (b);

14 (B) IF THE QUALIFIED INDIVIDUALS' AGGREGATE FEDERAL  
15 ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR IS GREATER THAN  
16 THIRTY-SIX THOUSAND SIX HUNDRED DOLLARS BUT NOT MORE THAN ONE  
17 HUNDRED SEVENTEEN THOUSAND ONE HUNDRED DOLLARS, AN AMOUNT  
18 EQUAL TO DOUBLE THE AMOUNT OF THE REFUND ALLOWED UNDER  
19 SUB-SUBPARAGRAPH (B) OF SUBPARAGRAPH (I) OF THIS PARAGRAPH (b);

20 AND

21 (C) IF THE QUALIFIED INDIVIDUALS' AGGREGATE FEDERAL  
22 ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR IS MORE THAN ONE  
23 HUNDRED SEVENTEEN THOUSAND ONE HUNDRED DOLLARS, AN AMOUNT  
24 EQUAL TO DOUBLE THE AMOUNT OF THE REFUND ALLOWED UNDER  
25 SUB-SUBPARAGRAPH (C) OF SUBPARAGRAPH (I) OF THIS PARAGRAPH (b).

26 (c) FOR ANY TAXABLE YEAR COMMENCING ON OR AFTER JANUARY  
27 1, 2016, THE EXECUTIVE DIRECTOR SHALL ADJUST THE AMOUNTS OF

1 FEDERAL ADJUSTED GROSS INCOME SPECIFIED IN PARAGRAPH (b) OF THIS  
2 SUBSECTION (7) TO REFLECT THE PERCENTAGE CHANGE FROM JULY 1,  
3 2015, THROUGH THE END OF THE FISCAL YEAR THAT ENDS DURING THE  
4 TAXABLE YEAR IN THE UNITED STATES DEPARTMENT OF LABOR, BUREAU  
5 OF LABOR STATISTICS, CONSUMER PRICE INDEX FOR  
6 DENVER-BOULDER-GREELEY, ALL ITEMS, ALL URBAN CONSUMERS, OR ITS  
7 SUCCESSOR INDEX. THE EXECUTIVE DIRECTOR SHALL ROUND THE  
8 ADJUSTED AMOUNTS TO THE NEAREST ONE HUNDRED DOLLARS.

9 (8) (a) (I) IF ONE OR MORE BALLOT QUESTIONS ARE SUBMITTED TO  
10 THE VOTERS AT A STATEWIDE ELECTION TO BE HELD IN NOVEMBER OF ANY  
11 CALENDAR YEAR COMMENCING ON OR AFTER JANUARY 1, 2015, THAT SEEK  
12 AUTHORIZATION FOR THE STATE TO RETAIN AND SPEND ALL OR ANY  
13 PORTION OF THE AMOUNT OF EXCESS STATE REVENUES FOR THE FISCAL  
14 YEAR BEGINNING DURING THE CALENDAR YEAR, NO LATER THAN OCTOBER  
15 1 OF SAID CALENDAR YEAR, THE EXECUTIVE DIRECTOR, IN ADDITION TO  
16 MAKING THE IDENTICAL REBATE AMOUNT DETERMINATION AND, IF  
17 NECESSARY, SINGLE PERCENTAGE DETERMINATION REQUIRED BY  
18 SUBSECTIONS (3) AND (4) OF THIS SECTION, SHALL:

19 (A) DETERMINE AN ALTERNATIVE IDENTICAL REBATE AMOUNT FOR  
20 EACH SCENARIO IN WHICH ONE OR MORE OF THE BALLOT QUESTIONS ARE  
21 APPROVED BY VOTERS STATEWIDE BUT THE APPROVAL DOES NOT WHOLLY  
22 ELIMINATE REQUIRED REFUNDS; AND

23 (B) FOR ANY SCENARIO IN WHICH AN ALTERNATIVE IDENTICAL  
24 REBATE AMOUNT DETERMINED PURSUANT TO SUB-SUBPARAGRAPH (A) OF  
25 THIS SUBPARAGRAPH (I) EXCEEDS FIFTEEN DOLLARS, CALCULATE AN  
26 ALTERNATIVE SINGLE PERCENTAGE.

27 (b) (I) IF ONE OR MORE BALLOT QUESTIONS ARE SUBMITTED TO THE

1 VOTERS AT A STATEWIDE ELECTION TO BE HELD IN NOVEMBER OF ANY  
2 CALENDAR YEAR COMMENCING ON OR AFTER JANUARY 1, 2015, THAT SEEK  
3 AUTHORIZATION FOR THE STATE TO RETAIN AND SPEND ALL OR ANY  
4 PORTION OF THE AMOUNT OF EXCESS STATE REVENUES FOR THE FISCAL  
5 YEAR ENDING DURING THE CALENDAR YEAR, NO LATER THAN OCTOBER 1  
6 OF SAID CALENDAR YEAR, THE EXECUTIVE DIRECTOR, IN ADDITION TO  
7 MAKING THE IDENTICAL STATE SALES TAX REFUND AMOUNT  
8 DETERMINATION AND, IF NECESSARY, SINGLE PERCENTAGE  
9 DETERMINATION REQUIRED BY SUBSECTIONS (6) AND (7) OF THIS SECTION,  
10 SHALL:

11 (A) DETERMINE AN ALTERNATIVE IDENTICAL STATE SALES TAX  
12 REFUND AMOUNT FOR EACH SCENARIO IN WHICH ONE OR MORE OF THE  
13 BALLOT QUESTIONS ARE APPROVED BY VOTERS STATEWIDE BUT THE  
14 APPROVAL DOES NOT WHOLLY ELIMINATE REQUIRED REFUNDS; AND

15 (B) FOR ANY SCENARIO IN WHICH AN ALTERNATIVE IDENTICAL  
16 STATE SALES TAX REFUND AMOUNT DETERMINED PURSUANT TO  
17 SUB-SUBPARAGRAPH (A) OF THIS SUBPARAGRAPH (I) EXCEEDS FIFTEEN  
18 DOLLARS, CALCULATE AN ALTERNATIVE SINGLE PERCENTAGE.

19 (c) UPON DETERMINING THE AMOUNT OF ANY IDENTICAL REBATE  
20 OR IDENTICAL STATE SALES TAX REFUND AND, IF NECESSARY, SINGLE  
21 PERCENTAGE PURSUANT TO SUBSECTIONS (3) AND (4) OR (6) AND (7) OF  
22 THIS SECTION AND, IF APPLICABLE, PARAGRAPH (a) OR (b) OF THIS  
23 SUBSECTION (8), THE EXECUTIVE DIRECTOR SHALL NOTIFY IN WRITING THE  
24 EXECUTIVE COMMITTEE OF THE LEGISLATIVE COUNCIL CREATED PURSUANT  
25 TO SECTION 2-3-301 (1), C.R.S., OF THE DETERMINATIONS AND THE BASIS  
26 FOR THEM. THE EXECUTIVE DIRECTOR SHALL PROVIDE THE WRITTEN  
27 NOTIFICATION WITHIN FIVE WORKING DAYS AFTER MAKING THE

1 DETERMINATIONS BUT NO LATER THAN OCTOBER 1 OF THE CALENDAR  
2 YEAR.

3 (d) IT IS THE FUNCTION OF THE EXECUTIVE COMMITTEE OF THE  
4 LEGISLATIVE COUNCIL TO REVIEW AND APPROVE OR DISAPPROVE ANY  
5 IDENTICAL REBATE OR IDENTICAL STATE SALES TAX REFUND AMOUNT AND  
6 ANY SINGLE PERCENTAGE DETERMINED BY THE EXECUTIVE DIRECTOR  
7 WITHIN TWENTY DAYS AFTER RECEIPT OF WRITTEN NOTIFICATION FROM  
8 THE EXECUTIVE DIRECTOR. ANY SUCH AMOUNT OR PERCENTAGE THAT IS  
9 NOT EITHER APPROVED OR DISAPPROVED BY THE EXECUTIVE COMMITTEE  
10 WITHIN TWENTY DAYS IS AUTOMATICALLY APPROVED; EXCEPT THAT, IF  
11 WITHIN SAID TWENTY DAYS THE EXECUTIVE COMMITTEE SCHEDULES A  
12 HEARING ON ANY SUCH AMOUNT OR PERCENTAGE, THE AUTOMATIC  
13 APPROVAL ONLY OCCURS IF THE EXECUTIVE COMMITTEE DOES NOT  
14 APPROVE OR DISAPPROVE THE AMOUNT OR PERCENTAGE AFTER THE  
15 CONCLUSION OF THE HEARING. ANY HEARING CONDUCTED BY THE  
16 EXECUTIVE COMMITTEE PURSUANT TO THE PROVISIONS OF THIS  
17 PARAGRAPH (d) MUST BE CONCLUDED NO LATER THAN TWENTY-FIVE DAYS  
18 AFTER RECEIPT OF WRITTEN NOTIFICATION FROM THE EXECUTIVE  
19 DIRECTOR.

20 (e) (I) IF THE EXECUTIVE COMMITTEE OF THE LEGISLATIVE  
21 COUNCIL DISAPPROVES ANY IDENTICAL REBATE OR IDENTICAL STATE  
22 SALES TAX REFUND AMOUNT OR SINGLE PERCENTAGE CALCULATED BY THE  
23 EXECUTIVE DIRECTOR PURSUANT TO THIS SECTION, THE EXECUTIVE  
24 COMMITTEE SHALL SPECIFY THE AMOUNT OR PERCENTAGE TO BE  
25 IMPLEMENTED BY THE EXECUTIVE DIRECTOR. ANY AMOUNT OR  
26 PERCENTAGE SPECIFIED BY THE EXECUTIVE COMMITTEE PURSUANT TO THIS  
27 SUBPARAGRAPH (I) MUST BE CALCULATED OR ADJUSTED IN ACCORDANCE

1 WITH THE PROVISIONS OF THIS SECTION.

2 (II) THE EXECUTIVE DIRECTOR SHALL NOT ADJUST ANY IDENTICAL  
3 REBATE OR IDENTICAL STATE SALES TAX REFUND AMOUNT OR SINGLE  
4 PERCENTAGE THAT HAS NOT BEEN APPROVED PURSUANT TO THE  
5 PROVISIONS OF PARAGRAPH (d) OF THIS SUBSECTION (8) OR OTHERWISE  
6 SPECIFIED PURSUANT TO SUBPARAGRAPH (I) OF THIS PARAGRAPH (e).

7 (9) (a) (I) EXCEPT AS OTHERWISE PROVIDED IN SUBPARAGRAPH (II)  
8 OF THIS PARAGRAPH (a), A QUALIFIED INDIVIDUAL MUST CLAIM A REBATE  
9 OR REFUND ALLOWED PURSUANT TO THIS SECTION BY TIMELY FILING AN  
10 INCOME TAX RETURN WITH THE DEPARTMENT OF REVENUE FOR THE  
11 TAXABLE YEAR FOR WHICH THE REBATE OR REFUND IS ALLOWED IN  
12 COMPLIANCE WITH THE PROVISIONS OF THIS ARTICLE.

13 (II) A QUALIFIED INDIVIDUAL AS DEFINED IN SUB-SUBPARAGRAPH  
14 (A) OR (C) OF SUBPARAGRAPH (I) OF PARAGRAPH (e) OF SUBSECTION (1)  
15 OF THIS SECTION OR A QUALIFIED INDIVIDUAL WHO IS REQUIRED TO FILE A  
16 COLORADO INDIVIDUAL INCOME TAX RETURN FOR THAT TAXABLE YEAR  
17 PURSUANT TO SECTION 39-22-601 (1) (a) WHO IS GRANTED AN EXTENSION  
18 OF TIME TO FILE AN INCOME TAX RETURN BY FILING AN INCOME TAX  
19 RETURN WITH THE DEPARTMENT OF REVENUE MUST CLAIM A REBATE OR  
20 REFUND ALLOWED PURSUANT TO THIS SECTION NO LATER THAN OCTOBER  
21 15 OF THE CALENDAR YEAR FOLLOWING THE TAXABLE YEAR FOR WHICH  
22 THE REBATE OR REFUND IS BEING CLAIMED. THE QUALIFIED INDIVIDUAL IS  
23 NOT REQUIRED TO PAY ALL OR ANY PORTION OF THE QUALIFIED  
24 INDIVIDUAL'S NET TAX LIABILITY DUE PRIOR TO OCTOBER 15 OF THE  
25 CALENDAR YEAR IN ORDER TO BE GRANTED AN EXTENSION OF TIME TO FILE  
26 SAID TAX RETURN; EXCEPT THAT, PURSUANT TO SECTION 39-22-621, THE  
27 QUALIFIED INDIVIDUAL MAY BE SUBJECT TO A LATE PAYMENT PENALTY

1 AND INTEREST ON ANY NET INCOME TAX LIABILITY NOT PAID BY APRIL 15  
2 OF THE CALENDAR YEAR.

3 (III) THE DEPARTMENT OF REVENUE SHALL NOT ALLOW A REBATE  
4 OR REFUND CLAIMED ON ANY INCOME TAX RETURN NOT FILED IN  
5 COMPLIANCE WITH THE PROVISIONS OF THIS ARTICLE. A REBATE OR  
6 REFUND CLAIMED BY A QUALIFIED INDIVIDUAL AS DEFINED IN  
7 SUB-SUBPARAGRAPH (A) OR (C) OF SUBPARAGRAPH (I) OF PARAGRAPH (e)  
8 OF SUBSECTION (1) OF THIS SECTION ON ANY INCOME TAX RETURN SHALL  
9 NOT BE:

10 (A) DISALLOWED IF THE RETURN IS FILED ON OR BEFORE OCTOBER  
11 15 OF THE CALENDAR YEAR FOLLOWING THE TAXABLE YEAR FOR WHICH  
12 THE REBATE OR REFUND IS BEING CLAIMED; OR

13 (B) ALLOWED IF SAID RETURN IS FILED AFTER OCTOBER 15 OF THE  
14 CALENDAR YEAR FOLLOWING THE TAXABLE YEAR FOR WHICH THE REBATE  
15 OR REFUND IS BEING CLAIMED.

16 (b) EXCEPT AS OTHERWISE PROVIDED IN SUBPARAGRAPH (II) OF  
17 PARAGRAPH (a) OF THIS SUBSECTION (9), A QUALIFIED INDIVIDUAL AS  
18 DEFINED IN SUB-SUBPARAGRAPH (B) OR (D) OF SUBPARAGRAPH (I) OF  
19 PARAGRAPH (e) OF SUBSECTION (1) OF THIS SECTION MUST CLAIM A  
20 REBATE OR REFUND ALLOWED PURSUANT TO THIS SECTION BY FILING AN  
21 INCOME TAX RETURN FOR THE TAXABLE YEAR FOR WHICH THE REBATE OR  
22 REFUND IS ALLOWED WITH THE DEPARTMENT OF REVENUE NO LATER THAN  
23 APRIL 15 OF THE CALENDAR YEAR FOLLOWING THE TAXABLE YEAR FOR  
24 WHICH THE REBATE OR REFUND IS BEING CLAIMED. THE DEPARTMENT OF  
25 REVENUE SHALL NOT ALLOW THE REBATE OR REFUND CLAIMED BY A  
26 QUALIFIED INDIVIDUAL AS DEFINED IN SUB-SUBPARAGRAPH (B) OR (D) OF  
27 SUBPARAGRAPH (I) OF PARAGRAPH (e) OF SUBSECTION (1) OF THIS SECTION



1 ON ANY INCOME TAX RETURN FILED WITH THE DEPARTMENT OF REVENUE  
2 AFTER APRIL 15 OF THE CALENDAR YEAR FOLLOWING THE TAXABLE YEAR  
3 FOR WHICH THE REBATE OR REFUND IS BEING CLAIMED.

4 (c) (I) NOTWITHSTANDING ANY PROVISION OF PARAGRAPH (b) OF  
5 THIS SUBSECTION (9) TO THE CONTRARY, A QUALIFIED INDIVIDUAL AS  
6 DEFINED IN SUB-SUBPARAGRAPH (B) OR (D) OF SUBPARAGRAPH (I) OF  
7 PARAGRAPH (e) OF SUBSECTION (1) OF THIS SECTION WHO CLAIMS A  
8 PROPERTY TAX ASSISTANCE GRANT PURSUANT TO SECTION 39-31-101 OR  
9 A HEAT OR FUEL EXPENSES ASSISTANCE GRANT PURSUANT TO SECTION  
10 39-31-104 MAY CLAIM A REBATE OR REFUND AUTHORIZED BY THIS  
11 SECTION ON THE ASSISTANCE GRANT APPLICATION FORM DESCRIBED IN  
12 SECTION 39-31-102 (2). CLAIMING A REBATE OR REFUND ON THE  
13 ASSISTANCE GRANT APPLICATION FORM IS IN LIEU OF CLAIMING THE  
14 REBATE OR REFUND ON AN INCOME TAX RETURN PURSUANT TO  
15 PARAGRAPH (b) OF THIS SUBSECTION (9). ANY REBATE OR REFUND  
16 CLAIMED PURSUANT TO THIS PARAGRAPH (c) MUST BE CLAIMED ON OR  
17 BEFORE APRIL 15 OF THE CALENDAR YEAR FOLLOWING THE TAXABLE YEAR  
18 FOR WHICH THE REBATE OR REFUND IS BEING CLAIMED.

19 (II) THE DEPARTMENT OF REVENUE SHALL NOT ALLOW A REBATE  
20 OR REFUND AUTHORIZED BY THIS SECTION THAT IS CLAIMED ON AN  
21 ASSISTANCE GRANT APPLICATION FORM IF:

22 (A) THE ASSISTANCE GRANT APPLICATION FORM IS FILED AFTER  
23 APRIL 15 OF THE CALENDAR YEAR FOLLOWING THE TAXABLE YEAR FOR  
24 WHICH THE REBATE OR REFUND IS BEING CLAIMED; OR

25 (B) THE QUALIFIED INDIVIDUAL HAS CLAIMED THE REBATE OR  
26 REFUND AUTHORIZED BY THIS SECTION ON AN INCOME TAX FORM FILED IN  
27 ACCORDANCE WITH PARAGRAPH (b) OF THIS SUBSECTION (9) FOR THE

1 TAXABLE YEAR FOR WHICH THE REBATE OR REFUND IS ALLOWED.

2 (10) IF THE REBATE OR REFUND ALLOWED UNDER THIS SECTION  
3 EXCEEDS THE INCOME TAXES OTHERWISE DUE ON THE CLAIMANT'S  
4 INCOME, THE AMOUNT OF THE REBATE OR REFUND SHALL BE REFUNDED TO  
5 THE CLAIMANT.

6 (11) IN ADDITION TO ANY OTHER PENALTIES ALLOWED BY LAW,  
7 ANY PERSON WHO CLAIMS BUT IS NOT ELIGIBLE TO CLAIM THE REBATE OR  
8 REFUND ALLOWED PURSUANT TO THIS SECTION IS SUBJECT TO THE  
9 CRIMINAL PENALTIES IMPOSED PURSUANT TO SECTION 39-21-118, AS  
10 APPLICABLE.

11 (12) THE DEPARTMENT OF REVENUE SHALL NOT REPORT THE  
12 REBATE OR STATE SALES TAX REFUND ALLOWED TO ANY QUALIFIED  
13 INDIVIDUAL UNDER THIS SECTION AS A PAYMENT OF A REFUND, CREDIT, OR  
14 OFFSET OF STATE INCOME TAXES TO THE QUALIFIED INDIVIDUAL IN ANY  
15 INFORMATION RETURN REQUIRED TO BE FILED PURSUANT TO FEDERAL  
16 LAW.

17 (13) (a) THE DEPARTMENT OF REVENUE SHALL IDENTIFY ANY  
18 QUALIFIED INDIVIDUAL WHO HAS BEEN CONVICTED OF A FELONY AND WHO,  
19 AT THE TIME OF FILING FOR A REBATE OR REFUND PURSUANT TO THIS  
20 SECTION, IS INCARCERATED IN A CORRECTIONAL FACILITY OPERATED BY  
21 OR UNDER CONTRACT WITH THE DEPARTMENT OF CORRECTIONS OR IN A  
22 COUNTY OR MUNICIPAL JAIL AWAITING TRANSFER TO A CORRECTIONAL  
23 FACILITY PURSUANT TO SECTION 16-11-308, C.R.S. THE DEPARTMENT OF  
24 REVENUE SHALL TRANSFER THE AMOUNT OF ANY REBATE OR REFUND  
25 OWED TO SAID QUALIFIED INDIVIDUAL TO THE DEPARTMENT OF  
26 CORRECTIONS.

27 (b) THE DEPARTMENT OF CORRECTIONS SHALL TRANSMIT THE

1 AMOUNT OF A REBATE OR REFUND TRANSFERRED TO IT PURSUANT TO  
2 PARAGRAPH (a) OF THIS SUBSECTION (13) AS FOLLOWS:

3 (I) EXCEPT AS OTHERWISE PROVIDED IN PARAGRAPH (c) OF THIS  
4 SUBSECTION (13), IF THE QUALIFIED INDIVIDUAL IS UNDER A VALID COURT  
5 ORDER TO PAY RESTITUTION OR COSTS AND UNDER A VALID COURT ORDER  
6 OR ADMINISTRATIVE ORDER TO PAY CHILD SUPPORT THEN:

7 (A) ONE-HALF OF THE REBATE OR REFUND SHALL BE TRANSMITTED  
8 TO THE CLERK OF THE DISTRICT COURT THAT ISSUED AN ORDER FOR  
9 PAYMENT OF RESTITUTION ENTERED PURSUANT TO ARTICLE 18.5 OF TITLE  
10 16, C.R.S., OR AN ORDER FOR COSTS PURSUANT TO SECTION 18-1.3-701,  
11 C.R.S. THE REBATE OR REFUND SHALL BE CREDITED IN THE PRIORITY  
12 SPECIFIED IN SECTION 16-11-101.6 (1), C.R.S.

13 (B) ONE-HALF OF THE REBATE OR REFUND SHALL BE TRANSMITTED  
14 TO THE DEPARTMENT OF HUMAN SERVICES FOR APPLICATION TOWARD THE  
15 QUALIFIED INDIVIDUAL'S CHILD SUPPORT OBLIGATION FOR INDIVIDUALS  
16 RECEIVING SERVICES PURSUANT TO SECTION 26-13-106, C.R.S.; OR

17 (II) IF THE QUALIFIED INDIVIDUAL IS NOT UNDER A VALID COURT  
18 ORDER OR ADMINISTRATIVE ORDER TO PAY CHILD SUPPORT BUT IS UNDER  
19 A VALID COURT ORDER TO PAY RESTITUTION OR COSTS, THEN THE REBATE  
20 OR REFUND SHALL BE TRANSMITTED TO THE CLERK OF THE DISTRICT  
21 COURT THAT ISSUED AN ORDER FOR PAYMENT OF RESTITUTION ENTERED  
22 PURSUANT TO ARTICLE 18.5 OF TITLE 16, C.R.S., OR AN ORDER FOR COSTS  
23 PURSUANT TO SECTION 18-1.3-701, C.R.S., WHEREUPON THE REBATE OR  
24 REFUND SHALL BE CREDITED IN THE PRIORITY SPECIFIED IN SECTION  
25 16-11-101.6 (1), C.R.S.; OR

26 (III) IF THE QUALIFIED INDIVIDUAL IS NOT UNDER A VALID COURT  
27 ORDER TO PAY RESTITUTION OR COSTS BUT IS UNDER A VALID COURT

1 ORDER OR ADMINISTRATIVE ORDER TO PAY CHILD SUPPORT, THEN THE  
2 REBATE OR REFUND SHALL BE TRANSMITTED TO THE DEPARTMENT OF  
3 HUMAN SERVICES FOR APPLICATION TOWARD THE QUALIFIED INDIVIDUAL'S  
4 CHILD SUPPORT OBLIGATION FOR INDIVIDUALS RECEIVING SERVICES  
5 PURSUANT TO SECTION 26-13-106, C.R.S.; OR

6 (IV) IF THE QUALIFIED INDIVIDUAL IS NOT UNDER A VALID COURT  
7 ORDER OR ADMINISTRATIVE ORDER TO PAY CHILD SUPPORT AND IS NOT  
8 UNDER A VALID COURT ORDER TO PAY RESTITUTION OR COSTS, THEN THE  
9 REBATE OR REFUND SHALL BE TRANSMITTED TO THE QUALIFIED  
10 INDIVIDUAL SUBJECT TO OTHER APPLICABLE PROVISIONS OF LAW.

11 (c) IF A REBATE OR REFUND IS TRANSMITTED IN ACCORDANCE WITH  
12 THE PROVISIONS OF SUBPARAGRAPH (I), (II), OR (III) OF PARAGRAPH (b) OF  
13 THIS SUBSECTION (13) AND RESULTS IN EXCESS REBATE OR REFUND  
14 MONEYS REMAINING AFTER SATISFACTION OF THE QUALIFIED INDIVIDUAL'S  
15 RESTITUTION OR CHILD SUPPORT OBLIGATION, THE EXCESS REBATE OR  
16 REFUND MONEYS SHALL BE FIRST APPLIED TOWARD ANY OUTSTANDING  
17 RESTITUTION OBLIGATION OR CHILD SUPPORT OBLIGATION OF THE  
18 QUALIFIED INDIVIDUAL BEFORE BEING RETURNED TO THE QUALIFIED  
19 INDIVIDUAL.

20 (14) THE DEPARTMENT OF CORRECTIONS, THE DEPARTMENT OF  
21 HUMAN SERVICES, AND EACH COUNTY OF THE STATE, TO THE EXTENT EACH  
22 SUCH COUNTY HAS THE CAPABILITY WITHIN EXISTING RESOURCES, SHALL  
23 PROVIDE IN A TIMELY MANNER THE INFORMATION REQUESTED BY THE  
24 DEPARTMENT OF REVENUE NECESSARY TO IDENTIFY THE PERSONS  
25 SPECIFIED IN SUBPARAGRAPH (II) OF PARAGRAPH (e) OF SUBSECTION (1) OF  
26 THIS SECTION AND IN SUBSECTION (13) OF THIS SECTION. THE  
27 INFORMATION MUST BE PROVIDED IN THE FORM REQUESTED BY THE

1 DEPARTMENT OF REVENUE. THE DEPARTMENT OF REVENUE SHALL KEEP  
2 CONFIDENTIAL ANY SOCIAL SECURITY NUMBER RECEIVED PURSUANT TO  
3 THIS SUBSECTION (14).

4 (15) (a) THE EXECUTIVE DIRECTOR SHALL PUBLISH IN RULES  
5 PROMULGATED BY THE EXECUTIVE DIRECTOR IN ACCORDANCE WITH  
6 ARTICLE 4 OF TITLE 24, C.R.S., AND SHALL INCLUDE IN INCOME TAX FORMS  
7 FOR ANY TAXABLE YEAR FOR WHICH A REBATE OR REFUND IS ALLOWED  
8 UNDER THIS SECTION:

9 (I) THE AMOUNT OF ANY IDENTICAL REBATE OR IDENTICAL STATE  
10 SALES TAX REFUND ALLOWED PURSUANT TO SUBSECTION (3) OR (6) OF  
11 THIS SECTION;

12 (II) ANY SINGLE PERCENTAGE DETERMINED UNDER PARAGRAPH (a)  
13 OF SUBSECTION (4) OR PARAGRAPH (a) OF SUBSECTION (7) OF THIS  
14 SECTION;

15 (III) THE ADJUSTED AMOUNTS OF FEDERAL ADJUSTED GROSS  
16 INCOME USED TO CALCULATE THE AMOUNT OF A QUALIFIED INDIVIDUAL'S  
17 REBATE OR REFUND CALCULATED PURSUANT TO PARAGRAPH (b) OF  
18 SUBSECTION (4) OR PARAGRAPH (b) OF SUBSECTION (7) OF THIS SECTION;

19 (IV) THE AMOUNT OF ANY REBATE ALLOWED PURSUANT TO  
20 SUB-SUBPARAGRAPHS (A) AND (C) OF SUBPARAGRAPH (I) OR  
21 SUB-SUBPARAGRAPHS (A) AND (C) OF SUBPARAGRAPH (II) OF PARAGRAPH  
22 (b) OF SUBSECTION (4) OF THIS SECTION AND ANY REFUND ALLOWED  
23 PURSUANT TO SUB-SUBPARAGRAPHS (A) AND (C) OF SUBPARAGRAPH (I) OR  
24 SUB-SUBPARAGRAPHS (A) AND (C) OF SUBPARAGRAPH (II) OF SUBSECTION  
25 (7) OF THIS SECTION; AND

26 (V) THE MEANS BY WHICH A QUALIFIED INDIVIDUAL MAY  
27 CALCULATE THE AMOUNT OF ANY REBATE ALLOWED PURSUANT TO

1 SUB-SUBPARAGRAPH (B) OF SUBPARAGRAPH (I) OR SUB-SUBPARAGRAPH  
2 (B) OF SUBPARAGRAPH (II) OF PARAGRAPH (b) OF SUBSECTION (4) OF THIS  
3 SECTION AND ANY REFUND ALLOWED PURSUANT TO SUB-SUBPARAGRAPH  
4 (B) OF SUBPARAGRAPH (I) OR SUB-SUBPARAGRAPH (B) OF SUBPARAGRAPH  
5 (II) OF SUBSECTION (7) OF THIS SECTION.

6 (b) IF ONE OR MORE BALLOT QUESTIONS ARE SUBMITTED TO THE  
7 VOTERS AT A STATEWIDE ELECTION TO BE HELD IN NOVEMBER OF ANY  
8 CALENDAR YEAR COMMENCING ON OR AFTER JANUARY 1, 2015, THAT SEEK  
9 AUTHORIZATION FOR THE STATE TO RETAIN AND SPEND ALL OR ANY  
10 PORTION OF THE AMOUNTS OF ANTICIPATED EXCESS STATE REVENUES FOR  
11 THE FISCAL YEAR BEGINNING DURING THE CALENDAR YEAR OR ALL OR ANY  
12 PORTION OF THE AMOUNTS OF EXCESS STATE REVENUES FOR THE FISCAL  
13 YEAR ENDING DURING THE CALENDAR YEAR, THE EXECUTIVE DIRECTOR  
14 SHALL NOT PUBLISH RULES OR INCOME TAX FORMS CONTAINING THE  
15 INFORMATION SPECIFIED IN PARAGRAPH (a) OF THIS SUBSECTION (15)  
16 UNTIL THE RULES AND FORMS CAN BE PUBLISHED TO REFLECT THE IMPACT  
17 OF THE RESULTS OF THE ELECTION ON ANY AMOUNTS OF SINGLE  
18 PERCENTAGE DETERMINED AND ANY REBATES OR REFUNDS TO BE  
19 ALLOWED PURSUANT TO THIS SECTION.

20 **SECTION 2.** In Colorado Revised Statutes, 19-1-305, **amend** (1)  
21 (g) as follows:

22 **19-1-305. Operation of juvenile facilities.** (1) Except as  
23 otherwise authorized by section 19-1-303, all records prepared or  
24 obtained by the department of human services in the course of carrying  
25 out its duties pursuant to article 2 of this title shall be confidential and  
26 privileged. Said records may be disclosed only:

27 (g) To the department of revenue pursuant to sections ~~39-22-120~~

1 ~~and 39-22-2003~~ 39-22-120, 39-22-2003, AND 39-22-2004, C.R.S.

2 **SECTION 3.** In Colorado Revised Statutes, 39-21-108, **amend**

3 (3) (a) (I) (A) as follows:

4 **39-21-108. Refunds.** (3) (a) (I) (A) Whenever it is established  
5 that any taxpayer has, for any period open under the statutes, overpaid a  
6 tax covered by articles 22 and 26 to 29 of this title, article 60 of title 34,  
7 C.R.S., and article 3 of title 42, C.R.S., and that: There is an unpaid  
8 balance of tax and interest accrued, according to the records of the  
9 executive director, owing by such taxpayer for any other period; there is  
10 an amount required to be repaid to the unemployment compensation fund  
11 pursuant to section 8-81-101 (4), C.R.S., the amount of which has been  
12 determined to be owing as a result of a final agency determination or  
13 judicial decision or that has been reduced to judgment by the division of  
14 unemployment insurance in the department of labor and employment;  
15 there is any unpaid child support debt as set forth in section 14-14-104,  
16 C.R.S., or child support arrearages that are the subject of enforcement  
17 services provided pursuant to section 26-13-106, C.R.S., as certified by  
18 the department of human services; there are any unpaid obligations owing  
19 to the state as set forth in section 26-2-133, C.R.S., for overpayment of  
20 public assistance or medical assistance benefits, the amount of which has  
21 been determined to be owing as a result of final agency determination or  
22 judicial decision or that has been reduced to judgment, as certified by the  
23 department of human services; there is any unpaid loan or other  
24 obligation due to a state-supported institution of higher education as set  
25 forth in section 23-5-115, C.R.S., the amount of which has been  
26 determined to be owing as a result of a final agency determination or  
27 judicial decision or that has been reduced to judgment, as certified by the

1 appropriate institution; there is any unpaid loan due to the student loan  
2 division of the department of higher education as set forth in section  
3 23-3.1-104 (1) (p), C.R.S., the amount of which has been determined to  
4 be owing as a result of a final agency determination or judicial decision  
5 or that has been reduced to judgment, as certified by the division; there  
6 is any unpaid loan due to the collegeinvest division of the department of  
7 higher education as set forth in section 23-3.1-206, C.R.S., the amount of  
8 which has been determined to be owing as a result of a final agency  
9 determination or judicial decision or that has been reduced to judgment;  
10 there is any outstanding judicial fine, fee, cost, or surcharge as set forth  
11 in section 16-11-101.8, C.R.S., or judicial restitution as set forth in  
12 section 16-18.5-106.8, C.R.S., the amount of which has been determined  
13 to be owing as a result of a final judicial department determination or  
14 certified by the judicial department as a judgment owed the state or a  
15 victim; there is any unpaid debt owing to the state or any agency thereof  
16 by such taxpayer, and that is found to be owing as a result of a final  
17 agency determination or the amount of which has been reduced to  
18 judgment and as certified by the controller; or the taxpayer is a qualified  
19 individual identified pursuant to section ~~39-22-120 (10) or 39-22-2003 (9)~~  
20 39-22-120 (10), 39-22-2003 (9), OR 39-22-2004 (13), so much of the  
21 overpayment of tax plus interest allowable thereon as does not exceed the  
22 amount of such unpaid balance or unpaid debt must be credited first to the  
23 unpaid balance of tax and interest accrued and then to the unpaid debt,  
24 and any excess of the overpayment must be refunded. If the taxpayer  
25 elects to designate his or her refund as a credit against a subsequent year's  
26 tax liability, the amount allowed to be so credited must be reduced first  
27 by the unpaid balance of tax and interest accrued and then by the unpaid



1 debt. If the taxpayer filed a joint return, the executive director shall notify  
2 the other taxpayer named on the joint return that the portion of the  
3 overpayment that is generated by the other taxpayer's income will be  
4 refunded upon receipt of a request detailing said amount. As used in this  
5 section, unless the context otherwise requires, "agency" includes a  
6 state-supported institution of higher education or a political subdivision  
7 of the state under contract with central collection services.

8 **SECTION 4.** In Colorado Revised Statutes, 39-21-113, **amend**  
9 (11) as follows:

10 **39-21-113. Reports and returns - rule - repeal.**

11 (11) Notwithstanding the provisions of this section, the executive  
12 director of the department of revenue shall supply the department of  
13 corrections with any information obtained pursuant to this section which  
14 is necessary to implement the procedure to offset state sales tax REBATES  
15 AND refunds against restitution and costs pursuant to section ~~39-22-120~~  
16 ~~(10)~~ or ~~39-22-2003 (9)~~ 39-22-120 (10), 39-22-2003 (9), OR 39-22-2004  
17 (13).

18 **SECTION 5.** In Colorado Revised Statutes, 39-22-104, **amend**  
19 (1.7) as follows:

20 **39-22-104. Income tax imposed on individuals, estates, and**  
21 **trusts - single rate - definitions - repeal.** (1.7) ~~Except as otherwise~~  
22 ~~provided in section 39-22-627,~~ Subject to subsection (2) of this section,  
23 with respect to taxable years commencing on or after January 1, 2000, a  
24 tax of four and sixty-three one hundredths percent is imposed on the  
25 federal taxable income, as determined pursuant to section 63 of the  
26 internal revenue code, of every individual, estate, and trust.

27 **SECTION 6.** In Colorado Revised Statutes, 39-22-301, **amend**

1 (1) (d) (I) (I) as follows:

2 **39-22-301. Corporate tax imposed.** (1) (d) (I) A tax is imposed  
3 upon each domestic C corporation and foreign C corporation doing  
4 business in Colorado annually in an amount of the net income of such C  
5 corporation during the year derived from sources within Colorado as set  
6 forth in the following schedule of rates:

7 (I) ~~Except as otherwise provided in section 39-22-627,~~ For income  
8 tax years commencing on or after January 1, 2000, four and sixty-three  
9 one hundredths percent of the Colorado net income.

10 **SECTION 7.** In Colorado Revised Statutes, 39-22-605, **amend**  
11 (2) (c), (7) (a), (8) (a), and (8) (b) (II) as follows:

12 **39-22-605. Failure by individual to pay estimated income tax.**

13 (2) As used in this section, unless the context otherwise requires:

14 (c) "Tax" or "tax liability" means the tax imposed under this  
15 article minus the credits against tax provided by this article other than the  
16 credits against tax for withholding pursuant to sections 39-22-604 and  
17 39-22-604.5 and credits against tax FOR THE SALES TAX REBATE  
18 PURSUANT TO SECTION 39-22-2004 OR for the sales tax refund pursuant to  
19 section 39-22-2003 OR 39-22-2004, WHICHEVER IS APPLICABLE.

20 (7) (a) No addition to tax shall be imposed under subsection (3)  
21 of this section for any taxable year if the tax shown on the return for such  
22 taxable year or, if no return is filed, the tax, reduced by the credits  
23 allowable under sections 39-22-604, 39-22-604.5, and ~~39-22-2003~~ EITHER  
24 SECTION 39-22-2003 OR 39-22-2004, AS APPLICABLE, is less than one  
25 thousand dollars.

26 (8) (a) For purposes of applying this section, the amount of the  
27 credits allowed under sections 39-22-604, 39-22-604.5, and ~~39-22-2003~~

1 EITHER SECTION 39-22-2003 OR 39-22-2004, AS APPLICABLE, for the  
2 taxable year shall be deemed a payment of estimated tax and an equal part  
3 of such amount shall be deemed paid on each due date for such taxable  
4 year, unless the taxpayer establishes the dates on which all amounts were  
5 actually withheld, in which case the amounts so withheld shall be deemed  
6 payments of estimated tax on the dates on which such amounts were  
7 actually withheld.

8 (b) The taxpayer may apply paragraph (a) of this subsection (8)  
9 separately with respect to the following:

10 (II) All other amounts withheld for which credits are allowed  
11 under sections 39-22-604, 39-22-604.5, and ~~39-22-2003~~ EITHER SECTION  
12 39-22-2003 OR 39-22-2004, AS APPLICABLE.

13 **SECTION 8.** In Colorado Revised Statutes, 39-22-2001, **amend**  
14 (1) (i) (IV) and (1) (i) (V); and **add** (1) (i) (VI) and (2) as follows:

15 **39-22-2001. Legislative declaration - revenues exceeding**  
16 **TABOR limit - sales tax rebate - sales tax refund.** (1) The general  
17 assembly hereby finds and declares that:

18 (i) It is the considered judgment of the general assembly that:

19 (IV) Notwithstanding the provisions of subparagraphs (I) to (III)  
20 of this paragraph (i), it is reasonable and fair to simplify the process used  
21 to refund state excess revenues for any fiscal year for which the amount  
22 of such state excess revenues falls below a certain threshold by allowing  
23 an identical refund of state sales tax revenues to each qualified individual;  
24 **and**

25 (V) Refunding state excess revenues for fiscal years commencing  
26 on or after July 1, 1998, BUT BEFORE JULY 1, 2014, through the state  
27 income tax system in the manner set forth in sections 39-22-2002 and

1 39-22-2003 is a reasonable method for refunding such excess revenues;

2 AND

3 (VI) REFUNDING STATE EXCESS REVENUES FOR FISCAL YEARS  
4 COMMENCING ON OR AFTER JULY 1, 2014, THROUGH THE STATE INCOME  
5 TAX SYSTEM IN THE MANNER SET FORTH IN SECTION 39-22-2004 IS A  
6 REASONABLE METHOD FOR REFUNDING SUCH EXCESS REVENUES.

7 (2) THE GENERAL ASSEMBLY FURTHER FINDS AND DECLARES THAT:

8 (a) INSTEAD OF COLLECTING LARGE AMOUNTS OF STATE EXCESS  
9 REVENUES FOR ANY GIVEN FISCAL YEAR FROM TAXPAYERS AND THEN  
10 REFUNDING THE STATE EXCESS REVENUES COLLECTED DURING THE NEXT  
11 FISCAL YEAR, IT IS REASONABLE, APPROPRIATE, AND IN THE BEST INTEREST  
12 OF ALL COLORADANS TO REDUCE THE AMOUNT OF STATE EXCESS  
13 REVENUES COLLECTED; AND

14 (b) ALLOWING REBATES AGAINST STATE SALES REVENUES  
15 GENERATED BY TRANSACTIONS OCCURRING DURING ANY GIVEN FISCAL  
16 YEAR IN AMOUNTS CALCULATED BASED ON THE ANTICIPATED AMOUNT OF  
17 STATE EXCESS REVENUES FOR THE FISCAL YEAR AS SPECIFIED IN SECTION  
18 39-22-2004 IS A REASONABLE MEANS OF REDUCING THE AMOUNT OF STATE  
19 EXCESS REVENUES FOR THE FISCAL YEAR.

20 **SECTION 9.** In Colorado Revised Statutes, 39-22-2002, **amend**  
21 (1), (4), (5) introductory portion, and (7) (b) as follows:

22 **39-22-2002. Fiscal years commencing on or after July 1, 1998,**  
23 **but before July 1, 2014 - state sales tax refund - authority of executive**  
24 **director.** (1) If, for any state fiscal year commencing on or after July 1,  
25 1998, BUT BEFORE JULY 1, 2014, the amount of state revenues exceeds the  
26 limitation on state fiscal year spending imposed by section 20 (7) (a) of  
27 article X of the state constitution and voters statewide either have not

1 authorized the state to retain and spend all of the excess revenues for that  
2 fiscal year or have authorized the state to retain and spend only a portion  
3 of the excess revenues for that fiscal year, the executive director shall, if  
4 the amount of the identical individual refund calculated pursuant to  
5 paragraph (a) of subsection (2) of this section exceeds fifteen dollars, for  
6 the taxable year commencing on or after January 1 of the calendar year in  
7 which that fiscal year ended, but ~~prior to~~ BEFORE January 1 of the  
8 subsequent calendar year, calculate a temporary state sales tax refund in  
9 accordance with the provisions of this section to refund the amount of  
10 excess state revenues that is not refunded by another method established  
11 by law.

12 (4) No later than October 1 of any given calendar year  
13 commencing on or after January 1, 1999, BUT BEFORE JANUARY 1, 2015,  
14 during which the controller certifies, in accordance with the provisions of  
15 section 24-77-106.5, C.R.S., that state revenues exceed the limitation on  
16 state fiscal year spending imposed by section 20 (7) (a) of article X of the  
17 state constitution for the fiscal year ending in that calendar year, the  
18 executive director shall, if the amount of the identical individual refund  
19 calculated pursuant to subsection (2) of this section exceeds fifteen  
20 dollars, calculate the income classifications and the amount of the refund  
21 allowed for each income classification pursuant to section 39-22-2003 (3)  
22 for the taxable year commencing during said fiscal year that would refund  
23 the amount of excess state revenues that is not refunded by another  
24 method established by law.

25 (5) If one or more ballot questions are submitted to the voters at  
26 a statewide election to be held in November of any given calendar year  
27 commencing on or after January 1, 1999, BUT BEFORE JANUARY 1, 2015,

1 that seek authorization for the state to retain and spend all or any portion  
2 of the amount of excess revenues for the fiscal year ending during said  
3 calendar year, no later than October 1 of said calendar year, the executive  
4 director shall, in addition to the calculations required by subsection (4) of  
5 this section:

6 (7) (b) If one or more ballot questions are submitted to the voters  
7 at a statewide election to be held in November of any calendar year  
8 commencing on or after January 1, 1999, BUT BEFORE JANUARY 1, 2015,  
9 that seek authorization for the state to retain and spend all or any portion  
10 of the amounts of excess state revenues for the fiscal year ending during  
11 said calendar year, the executive director shall not publish rules or income  
12 tax forms containing any sales tax refund calculated pursuant to this  
13 section until such rules and forms may be published to reflect the impact  
14 of the results of said election on the amount of the refund to be allowed  
15 pursuant to section 39-22-2003 and that is not refunded by another  
16 method established by law.

17 **SECTION 10.** In Colorado Revised Statutes, 39-22-2003, **amend**  
18 (1.5) (b) introductory portion, (2), and (4) (a) introductory portion as  
19 follows:

20 **39-22-2003. State sales tax refund for taxable years**  
21 **commencing before January 1, 2015 - offset against state income tax**  
22 **- qualified individuals.** (1.5) For purposes of this section, "adjusted  
23 gross income" means:

24 (b) For the taxable year commencing on January 1, 2001, and  
25 ending December 31, 2001, and for each subsequent taxable year  
26 ~~thereafter~~ COMMENCING BEFORE JANUARY 1, 2015, the combined total of:

27 (2) With respect to the taxable year commencing on January 1,

1 1999, and ending December 31, 1999, and for each subsequent taxable  
2 year COMMENCING BEFORE JANUARY 1, 2015, there ~~shall be~~ IS allowed to  
3 each qualified individual a state sales tax refund in an amount specified  
4 in subsection (3) of this section to be claimed in the manner specified in  
5 subsection (4) of this section if there were excess state revenues for the  
6 fiscal year ending in that tax year that voters statewide have not  
7 authorized the state to retain and spend and that are required to be  
8 refunded pursuant to section 20 (7) (d) of article X of the state  
9 constitution.

10 (4) (a) The amount of the refund allowed under subsection (2) of  
11 this section for the taxable year commencing January 1, 2000, and ending  
12 December 31, 2000, and for each subsequent taxable year ~~shall be~~  
13 COMMENCING BEFORE JANUARY 1, 2015, IS the same as provided in  
14 subsection (3) of this section; except that, for each such taxable year, the  
15 executive director shall adjust:

16 **SECTION 11.** In Colorado Revised Statutes, 39-31-102, **amend**  
17 (2) as follows:

18 **39-31-102. Procedures to obtain grant - department of revenue**  
19 **- responsibilities.** (2) The executive director shall prescribe the forms to  
20 be used for the grants authorized by section 39-31-101 or 39-31-104 and  
21 prepare any instructions related to the forms. The executive director may  
22 create an electronic form to be used in addition to the paper form. If a  
23 sales tax refund is allowed for any given income tax year COMMENCING  
24 BEFORE JANUARY 1, 2015, in accordance with section 39-22-2002, OR IF  
25 A SALES TAX REBATE OR SALES TAX REFUND IS ALLOWED FOR ANY INCOME  
26 TAX YEAR COMMENCING ON OR AFTER JANUARY 1, 2015, IN ACCORDANCE  
27 WITH SECTION 39-22-2004, the executive director shall include provisions

1 on the forms to allow qualified individuals to apply for the refund OR  
2 REBATE pursuant to section 39-22-2003 (5) (c) OR 39-22-2004 (9) (c), AS  
3 APPLICABLE. To receive a grant, an individual must claim the grant on the  
4 executive director's form.

5 **SECTION 12.** In Colorado Revised Statutes, **repeal** 39-22-627.

6 **SECTION 13. Appropriation.** For the 2015-16 state fiscal year,  
7 \$16,690 is appropriated to the department of revenue. This appropriation  
8 is from the general fund. To implement this act, the department may use  
9 this appropriation for CITA annual maintenance and support.

10 **SECTION 14. Safety clause.** The general assembly hereby finds,  
11 determines, and declares that this act is necessary for the immediate  
12 preservation of the public peace, health, and safety.