

*Colorado Legislative Council Staff Fiscal Note***NO FISCAL IMPACT**

Drafting Number: LLS 14-0114	Date: January 13, 2014
Prime Sponsor(s): Sen. Steadman Rep. Moreno; Ginal	Bill Status: Senate Finance
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SHORT TITLE: STATUS OF TAXPAYERS WHO MAY FILE JOINT RETURNS

Summary of Legislation

Senate Bill14-019 requires partners in a civil union to file their Colorado taxes using the same filing status on their federal tax return. In addition, SB14-019 replaces "husband or wife, or both" with "two taxpayers" and "spouse" with "taxpayer" under several Colorado income tax statutes.

Assessment

This bill is assessed as having no fiscal impact. Under current law, all Colorado taxpayers must file their state income tax returns with the same filing status as their federal income tax return. Thus, tax filing statuses recognized under federal tax law are recognized under Colorado law.

The bill is not expected to affect state expenditures, but it should be noted that Legislative Council has not yet received a response from the Department of Revenue regarding any possible costs associated with this bill. The fiscal note will be revised if it determined that the Department will incur additional costs to implement the bill.

Effective Date

Upon signature of Governor. Tax changes are effective beginning January 1, 2013.

State and Local Government Contacts

Revenue