

**UPDATED SUMMARY
SENATE BILL 14-019**

Second Regular Session - Sixty-ninth Colorado General Assembly

This summary applies to the reengrossed version of this bill as introduced in the second house. It does not reflect any amendments that may be subsequently adopted. This summary reflects only the main points of the legislation.

The bill requires any 2 taxpayers who may legally file a joint federal income tax return to file separate state income tax returns if they file separate federal income tax returns and to file a joint state income tax return if they file a joint federal income tax return.

Italicized words indicate new material added to the original summary; dashes through words indicate deletions from the original summary.
Prepared by the Office of Legislative Legal Services.