

**First Regular Session  
Sixty-seventh General Assembly  
STATE OF COLORADO**

**INTRODUCED**

LLS NO. 09-0774.01 Troy Bratton

**HOUSE BILL 09-1265**

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**HOUSE SPONSORSHIP**

**Liston**, Kerr J., Looper, Massey, Murray, Priola, Tipton

**SENATE SPONSORSHIP**

**(None)**,

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**House Committees**  
Finance

**Senate Committees**

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**A BILL FOR AN ACT**

101     **CONCERNING A TWO-YEAR LIMITATION ON ABATEMENT INTEREST**  
102             **AWARDED TO A NONPROFIT ENTITY THAT HAS NOT QUALIFIED**  
103             **FOR TAX EXEMPTION DUE TO AN ERROR MADE BY THE**  
104             **NONPROFIT ENTITY.**

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**Bill Summary**

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

Allows a nonprofit entity that fails to qualify for tax-exempt status to receive abatement interest if the nonprofit entity does, in fact, meet the criteria for tax-exempt status and failure to qualify was caused by an error or omission on the part of the nonprofit entity filing for such status.

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.*

Limits any such abatement interest awarded to a nonprofit entity to a 2-year period.

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

2 **SECTION 1.** 39-10-114 (1), Colorado Revised Statutes, is  
3 amended BY THE ADDITION OF A NEW PARAGRAPH to read:

4 **39-10-114. Abatement - cancellation of taxes.**

5 (1) (c) NOTWITHSTANDING ANY OTHER PROVISION OF THIS SECTION, IF A  
6 COUNTY, BOARD OF ASSESSMENT APPEALS, COURT OF COMPETENT  
7 JURISDICTION, OR THE PROPERTY TAX ADMINISTRATOR DETERMINES THAT  
8 A PROPERTY IS EXEMPT FROM TAXATION UNDER SECTIONS 39-3-106 TO  
9 39-3-113 OR SECTION 39-3-116, AND IF THE COUNTY, BOARD, COURT, OR  
10 ADMINISTRATOR FINDS COMPETENT EVIDENCE THAT SAID PROPERTY  
11 BECAME OR REMAINED SUBJECT TO TAXATION FOR A PERIOD AS A RESULT  
12 OF AN ERROR OR OMISSION MADE BY THE TAXPAYER, THEN THE COUNTY,  
13 THE BOARD OF ASSESSMENT APPEALS, COURT OF COMPETENT  
14 JURISDICTION, OR THE PROPERTY TAX ADMINISTRATOR MAY AWARD  
15 REFUND INTEREST OR ANY OTHER TYPE OF INTEREST FOR NOT GREATER  
16 THAN TWO PROPERTY TAX YEARS. ANY INTEREST AWARDED PURSUANT TO  
17 THIS PARAGRAPH (c) SHALL BE AT THE SAME RATE AS PROVIDED IN  
18 SECTION 39-10-104.5.

19 **SECTION 2. Act subject to petition - effective date.** This act  
20 shall take effect at 12:01 a.m. on the day following the expiration of the  
21 ninety-day period after final adjournment of the general assembly that is  
22 allowed for submitting a referendum petition pursuant to article V,  
23 section 1 (3) of the state constitution, (August 4, 2009, if adjournment  
24 sine die is on May 6, 2009); except that, if a referendum petition is filed  
25 against this act or an item, section, or part of this act within such period,

1 then the act, item, section, or part, if approved by the people, shall take  
2 effect on the date of the official declaration of the vote thereon by  
3 proclamation of the governor.