

First Regular Session  
Sixty-eighth General Assembly  
STATE OF COLORADO

INTRODUCED

LLS NO. 11-0788.01 Esther van Mourik

HOUSE BILL 11-1260

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HOUSE SPONSORSHIP

DelGrosso,

SENATE SPONSORSHIP

Jahn,

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House Committees  
Finance

Senate Committees

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A BILL FOR AN ACT

101 CONCERNING THE DUE DATE FOR TAX INSTALLMENT PAYMENTS WHEN  
102 THE DUE DATE FALLS ON A LEGAL FEDERAL HOLIDAY.

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**Bill Summary**

*(Note: This summary applies to this bill as introduced and does 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/billssummaries>.)*

The bill specifies that if the due date of any tax installment payment falls on a legal federal holiday, then the due date shall be delayed and due instead on the adjusted federal due date.

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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.*

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

2 **SECTION 1.** 39-22-605 (5) (b), Colorado Revised Statutes, is  
3 amended, and the said 39-22-605 (5) is further amended BY THE  
4 ADDITION OF A NEW PARAGRAPH, to read:

5 **39-22-605. Failure by individual to pay estimated income tax.**

6 (5) For purposes of this section:

7 (b) EXCEPT AS PROVIDED IN PARAGRAPH (c) OF THIS SUBSECTION  
8 (5), in the case of the following required installments, the due date shall  
9 be as follows:

10	<b>Installment</b>	<b>Due date</b>
11	1st	April 15
12	2nd	June 15
13	3rd	September 15
14	4th	January 15 of the following taxable year

15 (c) IF THE DUE DATE OF ANY INSTALLMENT PAYMENT REQUIRED  
16 PURSUANT TO THIS SECTION FALLS ON A LEGAL FEDERAL HOLIDAY, THEN  
17 THE DUE DATE SHALL BE DELAYED AND DUE ON THE ADJUSTED FEDERAL  
18 DUE DATE.

19 **SECTION 2.** 39-22-606 (4) (b), Colorado Revised Statutes, is  
20 amended to read:

21 **39-22-606. Failure by corporation to pay estimated income**  
22 **tax.** (4) (b) (I) IF THE DUE DATE OF ANY INSTALLMENT PAYMENT  
23 REQUIRED PURSUANT TO THIS SECTION FALLS ON A LEGAL FEDERAL  
24 HOLIDAY, THEN THE DUE DATE SHALL BE DELAYED AND DUE ON THE  
25 ADJUSTED FEDERAL DUE DATE.

26 (II) On and after July 1, 2007, for purposes of this section, there  
27 shall be twelve installments for the tax imposed pursuant to section

1 39-29-105 for each taxable year. The due date for such installments shall  
2 be the fifteenth day of each month, and the installments shall be paid  
3 electronically. The department of revenue shall promulgate rules in  
4 accordance with article 4 of title 24, C.R.S., governing electronic  
5 payment.

6 **SECTION 3. Applicability.** This act shall apply to tax  
7 installment payments due on or after the effective date of this act.

8 **SECTION 4. Safety clause.** The general assembly hereby finds,  
9 determines, and declares that this act is necessary for the immediate  
10 preservation of the public peace, health, and safety.