

First Regular Session
Sixty-ninth General Assembly
STATE OF COLORADO

REENGROSSED

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

LLS NO. 13-0450.01 Ed DeCecco x4216

HOUSE BILL 13-1009

HOUSE SPONSORSHIP

DelGrosso,

SENATE SPONSORSHIP

Jahn,

House Committees

Finance
Appropriations

Senate Committees

A BILL FOR AN ACT

101 **CONCERNING THE DEADLINE FOR AN APPLICATION FOR A REFUND FOR**
102 **OVERPAID STATE SALES AND USE TAX.**

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/billsummaries>.)

The bill requires a person who overpays the state sales and use tax to apply for the refund within 3 years after the date of purchase.

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

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.

HOUSE
3rd Reading Unamended
February 12, 2013

HOUSE
Amended 2nd Reading
February 11, 2013

1 **SECTION 1.** In Colorado Revised Statutes, 39-26-703, **amend**
2 (2) (d) as follows:

3 **39-26-703. Disputes and refunds.** (2) (d) ~~An application for~~
4 ~~refund under paragraph (c) of this subsection (2) shall be made within~~ IN
5 ORDER TO BE ELIGIBLE FOR A REFUND UNDER PARAGRAPH (c) OR (c.5) OF
6 THIS SUBSECTION (2), A PERSON MUST APPLY TO THE DEPARTMENT OF
7 REVENUE FOR THE REFUND WITHIN ~~three years after the date of purchase~~
8 ~~and shall be made on forms~~ THE APPLICABLE DEADLINE BY COMPLETING
9 THE FORM prescribed and furnished by the executive director of the
10 department of revenue ~~which form shall contain, in addition to the~~
11 ~~foregoing information, such pertinent data as the executive director~~
12 ~~prescribes~~ AND PROVIDING THE PERTINENT REQUIRED INFORMATION. THE
13 DEADLINE FOR A SALES TAX REFUND IS THREE YEARS AFTER THE
14 TWENTIETH DAY OF THE MONTH FOLLOWING THE DATE OF PURCHASE AND
15 THE DEADLINE FOR A USE TAX REFUND IS THREE YEARS AFTER THE
16 TWENTIETH DAY OF THE MONTH FOLLOWING THE DATE OF THE STORAGE,
17 USE, OR CONSUMPTION IN THE STATE. THE EXECUTIVE DIRECTOR SHALL
18 ESTABLISH THE REFUND FORM TO BE USED UNDER THIS PARAGRAPH (d).

19 **SECTION 2. Act subject to petition - effective date.** This act
20 takes 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 (August
22 7, 2013, if adjournment sine die is on May 8, 2013); except that, if a
23 referendum petition is filed pursuant to section 1 (3) of article V of the
24 state constitution against this act or an item, section, or part of this act
25 within such period, then the act, item, section, or part will not take effect
26 unless approved by the people at the general election to be held in

- 1 November 2014 and, in such case, will take effect on the date of the
- 2 official declaration of the vote thereon by the governor.