

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

PREAMENDED

*This Unofficial Version Includes Committee
Amendments Not Yet Adopted on Second Reading*

LLS NO. 13-0450.01 Ed DeCecco x4216

HOUSE BILL 13-1009

HOUSE SPONSORSHIP

DelGrosso,

SENATE SPONSORSHIP

Jahn,

House Committees

Finance
Appropriations

Senate Committees

Finance

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)~~ PARAGRAPH (c) OR (c.5) of this subsection (2)
5 shall be made within ~~three years after the date of purchase~~ THE
6 APPLICABLE DEADLINE and shall be made on forms prescribed and
7 furnished by the executive director of the department of revenue, which
8 form shall contain, in addition to the foregoing information, such
9 pertinent data as the executive director prescribes. THE DEADLINE FOR A
10 SALES TAX REFUND OR A REFUND OF ANY USE TAX COLLECTED BY A
11 VENDOR IS THREE YEARS AFTER THE TWENTIETH DAY OF THE MONTH
12 FOLLOWING THE DATE OF PURCHASE AND THE DEADLINE FOR ANY OTHER
13 USE TAX REFUND IS THREE YEARS AFTER THE TWENTIETH DAY OF THE
14 MONTH FOLLOWING THE INITIAL DATE OF THE STORAGE, USE, OR
15 CONSUMPTION IN THE STATE BY THE PERSON APPLYING FOR THE REFUND.

16 **SECTION 2. Act subject to petition - effective date.** This act
17 takes effect at 12:01 a.m. on the day following the expiration of the
18 ninety-day period after final adjournment of the general assembly (August
19 7, 2013, if adjournment sine die is on May 8, 2013); except that, if a
20 referendum petition is filed pursuant to section 1 (3) of article V of the
21 state constitution against this act or an item, section, or part of this act
22 within such period, then the act, item, section, or part will not take effect
23 unless approved by the people at the general election to be held in
24 November 2014 and, in such case, will take effect on the date of the
25 official declaration of the vote thereon by the governor.