

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

PREAMENDED

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

LLS NO. 14-0514.01 Esther van Mourik x4215

HOUSE BILL 14-1107

HOUSE SPONSORSHIP

Tyler, Stephens

SENATE SPONSORSHIP

Newell,

House Committees
Finance

Senate Committees

A BILL FOR AN ACT

101 **CONCERNING THE AUTHORITY OF THE DEPARTMENT OF REVENUE TO**
102 **OFFER TAXPAYERS THE OPTION TO RECEIVE ELECTRONIC**
103 **NOTICES.**

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>.)

Current law requires first-class mailing for any notices that must be given to any taxpayer. The bill allows the department of revenue the flexibility to offer taxpayers the option to receive electronic communications rather than requiring the department to send notices by

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.*

first-class mail.

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

2 **SECTION 1.** In Colorado Revised Statutes, **amend** 39-21-105.5
3 as follows:

4 **39-21-105.5. Notice - first-class mail - definition.** (1) EXCEPT
5 AS PROVIDED IN SUBSECTION (2) OF THIS SECTION, any notice required to
6 be given to any taxpayer ~~or the agent or personal representative of the~~
7 ~~estate of any taxpayer shall be~~ PURSUANT TO THE SCOPE OF THIS ARTICLE
8 AS SET FORTH IN SECTION 39-21-102 IS sufficient if mailed, postpaid by
9 first-class mail to the last-known address of the taxpayer. ~~or the agent or~~
10 ~~personal representative of the estate of the taxpayer.~~ The first-class
11 mailing of any notice ~~under the provisions of this article and articles 22~~
12 ~~to 29 of this title~~ PURSUANT TO THE SCOPE OF THIS ARTICLE AS SET FORTH
13 IN SECTION 39-21-102 creates a presumption that such notice was received
14 by the taxpayer ~~or agent or personal representative of the estate of the~~
15 ~~taxpayer~~ if the department maintains a record of the notice and maintains
16 a certification that the notice was deposited in the United States mail by
17 an employee of the department. Evidence of the record of the notice
18 mailed to the last-known address of the taxpayer ~~or agent or personal~~
19 ~~representative of the estate of the taxpayer~~ as shown by the records of the
20 department and a certification of mailing by first-class mail by a
21 department employee is prima facie proof that the notice was received by
22 the taxpayer. ~~or agent or personal representative of the estate of the~~
23 ~~taxpayer.~~

24 (2) NOTWITHSTANDING SUBSECTION (1) OF THIS SECTION, AND
25 NOTWITHSTANDING ANY OTHER PROVISION OF LAW THAT REQUIRES

1 WRITTEN CORRESPONDENCE TO BE SENT BY FIRST-CLASS MAIL TO A
2 TAXPAYER, THE DEPARTMENT MAY ESTABLISH PROCEDURES THAT ALLOW
3 A TAXPAYER TO VOLUNTARILY ELECT TO RECEIVE ANY NOTICE OR OTHER
4 COMMUNICATION BY ELECTRONIC MEANS PURSUANT TO THE ESTABLISHED
5 PROCEDURES. THE PROCEDURES MUST BE DESIGNED TO ENSURE THAT TO
6 THE GREATEST DEGREE REASONABLY POSSIBLE THE PARTY VIEWING THE
7 NOTICE OR COMMUNICATION IS THE TAXPAYER FOR WHOM THE NOTICE OR
8 COMMUNICATION IS INTENDED. AN ELECTRONICALLY TRANSMITTED
9 NOTICE OR COMMUNICATION IS SUFFICIENT TO SATISFY ANY REQUIREMENT
10 OF MAILING IF SENT IN ACCORDANCE WITH THE PROCEDURES. IF THE
11 DEPARTMENT MAINTAINS A RECORD OF THE RECIPIENT VIEWING THE
12 NOTICE OR COMMUNICATION, THE RECORD CREATES A PRESUMPTION OF
13 RECEIPT BY THE TAXPAYER AND IS PRIMA FACIE PROOF THAT THE NOTICE
14 OR COMMUNICATION WAS RECEIVED BY THE TAXPAYER.

15 (3) FOR PURPOSES OF THIS SECTION, THE TERM "TAXPAYER"
16 INCLUDES THE AGENT OR PERSONAL REPRESENTATIVE OF THE ESTATE OF
17 THE TAXPAYER.

18 **SECTION 2.** In Colorado Revised Statutes, 39-21-102, **amend**
19 (1); and **add** (5) and (6) as follows:

20 **39-21-102. Scope.** (1) Unless otherwise indicated, the provisions
21 of this article apply to the taxes and the charge on oil and gas production
22 imposed by ~~articles 22 to 29~~ ARTICLES 22 TO 35 of this title and article 60
23 of title 34, C.R.S., section 21 of article X of the state constitution, **and**
24 article 3 of title 42, **ARTICLES 11 AND 20 OF TITLE 30, ARTICLE 4 OF TITLE**
25 **43, PART 2 OF ARTICLE 17 OF TITLE 25, PART 1 OF ARTICLE 2 OF TITLE 40,**
26 **AND PART 2 OF ARTICLE 20 OF TITLE 8, C.R.S.**

27 (5) THE PROVISIONS OF THIS ARTICLE APPLY TO THE TAXES

1 IMPOSED PURSUANT TO ARTICLES 1, 2, 11, AND 25 OF TITLE 29, C.R.S., BUT
2 ONLY TO THE EXTENT THAT THE PROVISIONS OF THIS ARTICLE ARE NOT
3 INCONSISTENT WITH THE PROVISIONS OF ARTICLE 2 OF TITLE 29, C.R.S.

4 (6) THE PROVISIONS OF THIS ARTICLE APPLY TO THE TAXES
5 IMPOSED PURSUANT TO TITLE 32, C.R.S., BUT ONLY TO THE EXTENT THAT
6 THE PROVISIONS OF THIS ARTICLE ARE NOT INCONSISTENT WITH THE
7 PROVISIONS OF TITLE 32, C.R.S.

8 **SECTION 3. 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.