

**NOTE: This bill has been prepared for the signature of the appropriate legislative officers and the Governor. To determine whether the Governor has signed the bill or taken other action on it, please consult the legislative status sheet, the legislative history, or the Session Laws.**

2001



HOUSE BILL 01-1060

BY REPRESENTATIVE(S) Garcia, Kester, Scott, and Weddig;  
also SENATOR(S) Lamborn.

CONCERNING THE FEE COLLECTED BY A STATE AGENCY FOR ISSUING A  
CERTIFICATE OF TAXES DUE.

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

**SECTION 1.** 38-25.5-102 (1), Colorado Revised Statutes, is amended to read:

**38-25.5-102. Certificate of taxes due.** (1) (a) As soon as practical but in no event later than thirty days after receipt of a written request from a taxpayer or authorized person, the treasurer of a public entity shall certify in writing as of the date of the certificate the full amount of the taxes identified in the request known to be due from the taxpayer. If there is a delinquency in the payment of taxes of an unknown amount, the public entity shall, if practical, provide a good faith estimate of the amount of the taxes due and indicate on the certificate that the figure provided is an estimate. A fee of ten dollars shall be collected for each specifically identified tax included in ~~such~~ A certificate issued by a public entity in response to a request.

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*Capital letters indicate new material added to existing statute; dashes through the words indicate deletions from existing statutes and such material not part of act.*

(b) NOTWITHSTANDING THE AMOUNT OF THE FEE SPECIFIED IN PARAGRAPH (a) OF THIS SUBSECTION (1), IF THE PUBLIC ENTITY COLLECTING THE FEE IS A STATE AGENCY, THE EXECUTIVE DIRECTOR OF THE STATE AGENCY, BY RULE OR AS OTHERWISE PROVIDED BY LAW, MAY REDUCE THE AMOUNT OF THE FEE IF NECESSARY PURSUANT TO SECTION 24-75-402 (3), C.R.S., TO REDUCE THE UNCOMMITTED RESERVES OF THE FUND TO WHICH ALL OR ANY PORTION OF THE FEE IS CREDITED. AFTER THE UNCOMMITTED RESERVES OF THE FUND ARE SUFFICIENTLY REDUCED, THE EXECUTIVE DIRECTOR OF THE STATE AGENCY, BY RULE OR AS OTHERWISE PROVIDED BY LAW, MAY INCREASE THE AMOUNT OF THE FEE AS PROVIDED IN SECTION 24-75-402 (4), C.R.S.

**SECTION 2.** 38-25.5-105, Colorado Revised Statutes, is amended to read:

**38-25.5-105. Department of revenue fees.** Except as provided in section 38-25.5-103.5, fees collected by the department of revenue pursuant to this article shall be deposited in the state treasury in the tax lien certification fund which is hereby created. Moneys so deposited and all interest earned on such moneys shall be used by the department of revenue for the purposes of this article in accordance with the annual appropriation by the general assembly and shall not be deposited in or transferred to the general fund; EXCEPT THAT MONEYS IN EXCESS OF THE TARGET RESERVE, AS DEFINED IN SECTION 24-75-402 (2) (g), C.R.S., THAT REMAIN IN THE FUND AT THE END OF ANY STATE FISCAL YEAR COMMENCING ON OR AFTER JULY 1, 2000, SHALL BE TRANSFERRED TO THE GENERAL FUND.

**SECTION 3. Safety clause.** The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

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Doug Dean  
SPEAKER OF THE HOUSE  
OF REPRESENTATIVES

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Stan Matsunaka  
PRESIDENT OF  
THE SENATE

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Judith Rodrigue  
CHIEF CLERK OF THE HOUSE  
OF REPRESENTATIVES

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Karen Goldman  
SECRETARY OF  
THE SENATE

APPROVED \_\_\_\_\_

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Bill Owens  
GOVERNOR OF THE STATE OF COLORADO