

**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 01-1200

BY REPRESENTATIVE(S) Cadman, Decker, Fairbank, Fritz, Hefley, Paschall, Bacon, Clapp, Jameson, Marshall, Nuñez, Rhodes, and Scott; also SENATOR(S) McElhany, Cairns, and Lamborn.

CONCERNING THE ELIMINATION OF PAYMENT OF UNEMPLOYMENT INSURANCE TAXES OWED BY AN EMPLOYER WHEN THE AMOUNT OF UNEMPLOYMENT INSURANCE TAX IS LESS THAN FIVE DOLLARS IN A CALENDAR QUARTER.

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

**SECTION 1.** 8-76-101, Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW SUBSECTION to read:

**8-76-101. Payment.** (3) ON AND AFTER JANUARY 1, 2002, WHEN THE QUARTERLY AMOUNT OF TAXES DUE IS LESS THAN FIVE DOLLARS, PAYMENT OF SUCH TAX SHALL NOT BE REQUIRED.

**SECTION 2. 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