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Amending 138-9-7 (1), Colorado Revised Statutes 1963 (1965 Supp.) Concerning the Income Tax, and Refunds with Respect Thereto

Colorado General Assembly

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CHAPTER 389

TAXATION II—SPECIFIC TAXES

PROCEDURE AND ADMINISTRATION

(House Bill No. 1495. By Representatives Norgren, Coffee, Jackson, Johnson, and Shore; also Senator Locke.)

A N A C T

AMENDING 138-9-7 (1), COLORADO REVISED STATUTES 1963 (1965 SUPP.), CONCERNING THE INCOME TAX, AND REFUNDS WITH RESPECT THERETO.

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

Section 1. 138-9-7 (1), Colorado Revised Statutes 1963 (1965 Supp.), is amended to read:

138-9-7. Refunds.—(1) In the case of income tax imposed by article 1 of chapter 138, C.R.S. 1963, as amended, the taxpayer must file any claim for refund or credit for any year not later than one year after the expiration of the time provided for filing a claim for refund of federal income tax, including any extensions of such period by agreement between the taxpayer and the federal taxing authorities; ~~provided, that~~ BUT nothing in this subsection (1) shall be construed to shorten the period for filing claims provided by section 138-1-65 (6) (f), C.R.S. 1963, as amended. Claims for refund of other taxes covered by this article shall be made within the time limits expressly provided for the specific taxes involved. ~~Suit for refund may be commenced: At any time within a period of three months after the date of mailing of notice by the director of his final decision on a claim for refund; and not thereafter; or at any time after the expiration of six months and before the expiration of twelve months after the filing of a claim for refund upon which no action has been taken by the director; and not thereafter.~~ NO SUIT FOR REFUND SHALL BE COMMENCED BEFORE THE EXPIRATION OF SIX MONTHS FROM THE DATE OF FILING THE CLAIM FOR REFUND REQUIRED UNDER THIS SECTION UNLESS THE DIRECTOR RENDERS A DECISION THEREON WITHIN THAT TIME, NOR AFTER THE EXPIRATION OF TWO YEARS FROM THE DATE OF MAILING BY CERTIFIED MAIL OR REGISTERED MAIL BY THE DIRECTOR TO THE TAXPAYER OF A NOTICE OF DISALLOWANCE OF THE PART OF THE CLAIM TO WHICH THE SUIT RELATES. THE TWO-YEAR PERIOD DESCRIBED ABOVE SHALL BE EXTENDED FOR SUCH PERIOD AS MAY BE AGREED UPON IN WRITING BETWEEN THE TAXPAYER AND THE DIRECTOR. This subsection (1) shall not apply to sales and use taxes.

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

Section 2. Applicability of act.—This act shall apply to all claims for refunds filed after the effective date of this act.

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.

Approved: June 12, 1967