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### **Amending 138-1-68, Colorado Revised Statutes 1963, as Amended, Concerning the Withholding and Payment of Income Taxes.**

Colorado General Assembly

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## CHAPTER 347

## TAXATION II — SPECIFIC TAXES

## INCOME TAX

(House Bill No. 1502. By Representatives Fuhr, Neal, and Braden; also Senator Bermingham.)

## A N A C T

AMENDING 138-1-68, COLORADO REVISED STATUTES 1963, AS AMENDED,  
CONCERNING THE WITHHOLDING AND PAYMENT OF INCOME TAXES.

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

Section 1. 138-1-68 (4), Colorado Revised Statutes 1963 (1965 Supp.), is amended to read:

138-1-68. Withholding tax.—(4) (a) EXCEPT AS PROVIDED IN PARAGRAPH (b) OF THIS SUBSECTION, on or before the last day of the months of April, July, October, and January of each calendar year, beginning with the month of April, 1965 OCTOBER, 1969, every employer subject to the provisions of this section AND WITHHOLDING LESS THAN ONE HUNDRED DOLLARS PER MONTH UNDER THIS SECTION, shall file a return in such form as shall be determined by the department and shall pay over to the said department the amount which is required to be deducted and withheld by the said employer from the wages paid to any employee during the preceding quarterly period of three months beginning with January 1, 1965 JULY 1, 1969.

(b) ON OR BEFORE THE LAST DAY OF AUGUST, 1969, AND EACH MONTH THEREAFTER, EVERY EMPLOYER SUBJECT TO THE PROVISIONS OF THIS SECTION AND WITHHOLDING ONE HUNDRED DOLLARS OR MORE UNDER THIS SECTION DURING THE PRECEDING CALENDAR MONTH, SHALL FILE A RETURN IN SUCH FORM AS SHALL BE DETERMINED BY THE DEPARTMENT AND SHALL PAY OVER TO THE DEPARTMENT THE AMOUNT REQUIRED TO BE DEDUCTED AND WITHHELD BY THE SAID EMPLOYER FROM THE WAGES PAID TO ANY EMPLOYEE DURING THE PRECEDING MONTH, BEGINNING WITH JULY, 1969. EVERY EMPLOYER SUBJECT TO THE PROVISIONS OF THIS PARAGRAPH (b) SHALL, PURSUANT TO THE PROVISIONS OF PARAGRAPH (a) OF THIS SUBSECTION, FILE WITH THE DEPARTMENT A QUARTERLY RETURN AND PAY OVER TO THE DEPARTMENT ANY TAX REQUIRED BY THIS SECTION OVER AND ABOVE THE AMOUNTS WITHHELD AND PAID OVER MONTHLY UNDER THIS PARAGRAPH.

*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. Effective date.**—This act shall take effect July 1, 1969.

**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 24, 1969