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Changing the Date of Payment of Ton-Mile and Passenger-Mile Taxes.

Colorado General Assembly

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Recommended Citation

Colorado General Assembly, "Changing the Date of Payment of Ton-Mile and Passenger-Mile Taxes." (1970). *Session Laws 1951-2000*. 5084.

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CHAPTER 38

AUTOMOBILES AND OTHER MOTOR VEHICLESTON-MILE TAX AND PASSENGER-MILE TAX

(House Bill No. 1043. By Representatives Burch, Edmonds, Jackson, C. McCormick, Arnold, Baer, Johnson, Showalter, and Younglund; also Senators Jackson, MacManus, and Ohlson.)

A N A C T

CHANGING THE DATE OF PAYMENT OF TON-MILE AND PASSENGER-MILE TAXES.

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

Section 1. 13-3-25 (1) (a), Colorado Revised Statutes 1963 (1965 Supp.), is amended to read:

13-3-25. Taxpayers statements—payment of tax—estimates—penalties—deposits—bonds—delinquency proceedings.—(1) (a) Every owner or operator of a motor vehicle or vehicles operated over any public highway of this state and required to pay the ton-mile or passenger-mile tax imposed by the provisions of section 13-3-23 SHALL on or before the ~~fifteenth~~ TWENTY-FIFTH day of each month, ~~shall~~ file with the department of revenue, on forms to be prescribed by said department and the public utilities commission, a statement, subject to the penalties for perjury, showing the name and address of the owner of the motor vehicles so operated, total miles traveled, and total tons of cargo and total number of passengers carried, in this state, during the preceding month, and such other information as may be required by the department and the commission, and shall compute and pay such tax; ~~provided~~, EXCEPT, that the EXECUTIVE director of THE DEPARTMENT OF revenue may, in his discretion, authorize the filing of statements and the payment of tax computed thereon for periods in excess of one month but not to exceed a period of twelve months.

Section 2. **Effective date.**—This act shall take effect July 1, 1970.

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.

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

Approved: February 10, 1970