

Second Regular Session  
Sixty-ninth General Assembly  
STATE OF COLORADO

**REREVISED**

*This Version Includes All Amendments  
Adopted in the Second House*

LLS NO. 14-0514.01 Esther van Mourik x4215

**HOUSE BILL 14-1107**

**HOUSE SPONSORSHIP**

Tyler, Stephens

**SENATE SPONSORSHIP**

Newell,

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**House Committees**  
Finance

**Senate Committees**  
Finance

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**A BILL FOR AN ACT**

101 **CONCERNING THE AUTHORITY OF THE DEPARTMENT OF REVENUE TO**  
102 **OFFER TAXPAYERS THE OPTION TO RECEIVE ELECTRONIC**  
103 **NOTICES.**

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**Bill Summary**

*(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://www.leg.state.co.us/billsummaries>.)*

Current law requires first-class mailing for any notices that must be given to any taxpayer. The bill allows the department of revenue the flexibility to offer taxpayers the option to receive electronic communications rather than requiring the department to send notices by

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
*Capital letters indicate new material to be added to existing statute.*  
*Dashes through the words indicate deletions from existing statute.*

SENATE  
3rd Reading Unamended  
March 17, 2014

SENATE  
Amended 2nd Reading  
March 14, 2014

HOUSE  
3rd Reading Unamended  
February 18, 2014

HOUSE  
Amended 2nd Reading  
February 17, 2014

first-class mail.

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

2           **SECTION 1.** In Colorado Revised Statutes, **amend** 39-21-105.5  
3 as follows:

4           **39-21-105.5. Notice - first-class mail - definition.** (1) EXCEPT  
5 AS PROVIDED IN SUBSECTION (2) OF THIS SECTION, any notice required to  
6 be given to any taxpayer ~~or the agent or personal representative of the~~  
7 ~~estate of any taxpayer shall be~~ PURSUANT TO THE SCOPE OF THIS ARTICLE  
8 AS SET FORTH IN SECTION 39-21-102 IS sufficient if mailed, postpaid by  
9 first-class mail to the last-known address of the taxpayer. ~~or the agent or~~  
10 ~~personal representative of the estate of the taxpayer.~~ The first-class  
11 mailing of any notice ~~under the provisions of this article and articles 22~~  
12 ~~to 29 of this title~~ PURSUANT TO THE SCOPE OF THIS ARTICLE AS SET FORTH  
13 IN SECTION 39-21-102 creates a presumption that such notice was received  
14 by the taxpayer ~~or agent or personal representative of the estate of the~~  
15 ~~taxpayer~~ if the department maintains a record of the notice and maintains  
16 a certification that the notice was deposited in the United States mail by  
17 an employee of the department. Evidence of the record of the notice  
18 mailed to the last-known address of the taxpayer ~~or agent or personal~~  
19 ~~representative of the estate of the taxpayer~~ as shown by the records of the  
20 department and a certification of mailing by first-class mail by a  
21 department employee is prima facie proof that the notice was received by  
22 the taxpayer. ~~or agent or personal representative of the estate of the~~  
23 ~~taxpayer.~~

24           (2) NOTWITHSTANDING SUBSECTION (1) OF THIS SECTION, AND  
25 NOTWITHSTANDING ANY OTHER PROVISION OF LAW THAT REQUIRES

1 WRITTEN CORRESPONDENCE TO BE SENT BY FIRST-CLASS MAIL TO A  
2 TAXPAYER, THE DEPARTMENT MAY PROMULGATE RULES TO ESTABLISH  
3 PROCEDURES THAT ALLOW A TAXPAYER TO VOLUNTARILY ELECT TO  
4 RECEIVE ANY NOTICE OR OTHER COMMUNICATION BY ELECTRONIC MEANS  
5 PURSUANT TO THE ESTABLISHED PROCEDURES. THE PROCEDURES MUST BE  
6 DESIGNED TO ENSURE THAT TO THE GREATEST DEGREE REASONABLY  
7 POSSIBLE THE PARTY VIEWING THE NOTICE OR COMMUNICATION IS THE  
8 TAXPAYER FOR WHOM THE NOTICE OR COMMUNICATION IS INTENDED. AN  
9 ELECTRONICALLY TRANSMITTED NOTICE OR COMMUNICATION IS  
10 SUFFICIENT TO SATISFY ANY REQUIREMENT OF MAILING IF SENT IN  
11 ACCORDANCE WITH THE PROCEDURES. IF THE DEPARTMENT MAINTAINS A  
12 RECORD OF THE RECIPIENT VIEWING THE NOTICE OR COMMUNICATION, THE  
13 RECORD CREATES A PRESUMPTION OF RECEIPT BY THE TAXPAYER AND IS  
14 PRIMA FACIE PROOF THAT THE NOTICE OR COMMUNICATION WAS RECEIVED  
15 BY THE TAXPAYER.

16 (3) FOR PURPOSES OF THIS SECTION, THE TERM "TAXPAYER"  
17 INCLUDES THE AGENT OR PERSONAL REPRESENTATIVE OF THE ESTATE OF  
18 THE TAXPAYER.

19 **SECTION 2.** In Colorado Revised Statutes, 39-21-102, **amend**  
20 (1); and **add** (5) and (6) as follows:

21 **39-21-102. Scope.** (1) Unless otherwise indicated, the provisions  
22 of this article apply to the taxes and the charge on oil and gas production  
23 OR FEES imposed by ~~articles 22 to 29~~ ARTICLES 22 TO 35 of this title and  
24 article 60 of title 34, C.R.S., section 21 of article X of the state  
25 constitution, ~~and~~ article 3 of title 42, PART 5 OF ARTICLE 47 OF TITLE 12,  
26 ARTICLES 11 AND 20 OF TITLE 30, ARTICLE 4 OF TITLE 43, PART 2 OF  
27 ARTICLE 17 OF TITLE 25, PART 1 OF ARTICLE 2 OF TITLE 40, AND PART 2 OF

1     ARTICLE 20 OF TITLE 8, C.R.S.

2             (5) THE PROVISIONS OF THIS ARTICLE APPLY TO THE TAXES OR FEES  
3     IMPOSED PURSUANT TO ARTICLES 1, 2, 11, AND 25 OF TITLE 29, C.R.S., BUT  
4     ONLY TO THE EXTENT THAT THE PROVISIONS OF THIS ARTICLE ARE NOT  
5     INCONSISTENT WITH THE PROVISIONS OF ARTICLES 1, 2, 11, AND 25 OF  
6     TITLE 29, C.R.S.

7             (6) THE PROVISIONS OF THIS ARTICLE APPLY TO THE TAXES OR FEES  
8     IMPOSED PURSUANT TO TITLE 32, C.R.S., BUT ONLY TO THE EXTENT THAT  
9     THE PROVISIONS OF THIS ARTICLE ARE NOT INCONSISTENT WITH THE  
10    PROVISIONS OF TITLE 32, C.R.S.

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