

First Regular Session
Seventieth General Assembly
STATE OF COLORADO

INTRODUCED

LLS NO. 15-0120.01 Jason Gelender x4330

HOUSE BILL 15-1126

HOUSE SPONSORSHIP

Rosenthal, Lebsock, Klingenschmitt

SENATE SPONSORSHIP

(None),

House Committees

State, Veterans, & Military Affairs
Finance

Senate Committees

A BILL FOR AN ACT

101 CONCERNING AUTHORIZATION FOR A CIVILIAN UNITED STATES
102 GOVERNMENT EMPLOYEE WHO IS DOMICILED IN COLORADO BUT
103 EMPLOYED OUTSIDE OF THE UNITED STATES TO ELECT
104 TREATMENT AS A NONRESIDENT INDIVIDUAL FOR STATE INCOME
105 TAX FILING PURPOSES.

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>.)

State law allows an individual who is domiciled in Colorado to elect treatment as a nonresident individual for state income tax filing

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.

purposes if the individual is absent from the state for at least 305 days, excluding from the calculation of days home leave and temporary official assignments in the United States, of the year, and is stationed outside the United States for active military service. If the spouse of such an individual accompanies the individual while the individual is absent from the United States, the spouse may also elect treatment as a nonresident individual. The bill extends the same option to elect treatment as a nonresident individual to an individual domiciled in Colorado who is stationed outside of the United States for civilian employment by the United States government and the accompanying spouse of such an individual.

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

2 **SECTION 1.** In Colorado Revised Statutes, 39-22-103, **amend**
3 (8) (b) (II); and **add** (8) (b) (III) as follows:

4 **39-22-103. Definitions - construction of terms.** As used in this
5 article, unless the context otherwise requires:

6 (8) (b) (II) ~~"Resident individual" does not include the spouse of~~
7 ~~an individual described in subparagraph (I) of this paragraph (b) who~~
8 ~~accompanies such individual for the period of such individual's absence~~
9 ~~and who elects not to file a tax return as a resident individual. "RESIDENT~~
10 ~~INDIVIDUAL" DOES NOT INCLUDE, FOR INCOME TAX YEARS COMMENCING~~
11 ~~ON OR AFTER JANUARY 1, 2015, ANY INDIVIDUAL DOMICILED IN THIS~~
12 ~~STATE WHO:~~

13 (A) IS ABSENT FROM THE STATE FOR A PERIOD OF AT LEAST THREE
14 HUNDRED FIVE DAYS, EXCLUDING FROM THE CALCULATION OF DAYS HOME
15 LEAVE AND TEMPORARY OFFICIAL ASSIGNMENTS IN THE UNITED STATES,
16 OF THE TAX YEAR AND IS STATIONED OUTSIDE OF THE UNITED STATES OF
17 AMERICA FOR CIVILIAN EMPLOYMENT BY THE UNITED STATES
18 GOVERNMENT; AND

19 (B) ELECTS NOT TO FILE A COLORADO INDIVIDUAL INCOME TAX

1 RETURN AS A RESIDENT INDIVIDUAL.

2 (III) "RESIDENT INDIVIDUAL" DOES NOT INCLUDE THE SPOUSE OF
3 AN INDIVIDUAL DESCRIBED IN SUBPARAGRAPH (I) OR (II) OF THIS
4 PARAGRAPH (b) WHO ACCOMPANIES THE INDIVIDUAL FOR THE PERIOD OF
5 THE INDIVIDUAL'S ABSENCE AND WHO ELECTS NOT TO FILE A TAX RETURN
6 AS A RESIDENT INDIVIDUAL.

7 **SECTION 2. Safety clause.** The general assembly hereby finds,
8 determines, and declares that this act is necessary for the immediate
9 preservation of the public peace, health, and safety.