

Second Regular Session  
Sixty-seventh General Assembly  
STATE OF COLORADO

**REENGROSSED**

*This Version Includes All Amendments  
Adopted in the House of Introduction*

LLS NO. 10-0959.01 Bob Lackner

**SENATE BILL 10-186**

**SENATE SPONSORSHIP**

**Tochtrop**, Carroll M., Mitchell, Schultheis

**HOUSE SPONSORSHIP**

**Primavera**, Kerr J., McNulty, Miklosi

**Senate Committees**

Finance  
Appropriations

**House Committees**

**A BILL FOR AN ACT**

101 **CONCERNING STATE WARRANTS FOR TAX REFUNDS THAT ARE NOT**  
102 **PRESENTED FOR PAYMENT WITHIN SIX MONTHS FROM THE DATE**  
103 **OF ISSUANCE.**

**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>.)*

**Legislative Audit Committee.** Existing law provides that any warrant from the state representing a refund of income tax imposed that is not presented for payment within 6 months from its date of issuance shall be void. **Section 1** of the bill expands this requirement to include

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  
April 21, 2010

SENATE  
2nd Reading Unamended  
April 20, 2010

all taxes imposed or assessed by the department of revenue (department).

Existing law provides that any amount due and payable as a refund of Colorado income tax represented by a warrant that has not been presented for payment within 6 months from the date of issuance of the warrant and that has been forwarded by the department to the state treasurer is presumed abandoned. **Section 2** of the bill expands this requirement to apply to all taxes imposed or assessed by the department.

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

2 **SECTION 1.** 39-21-108, Colorado Revised Statutes, is amended  
3 BY THE ADDITION OF A NEW SUBSECTION to read:

4 **39-21-108. Refunds.** (7) (a) ON AND AFTER OCTOBER 1, 2010,  
5 ANY WARRANT REPRESENTING A REFUND ISSUED BY THE DEPARTMENT,  
6 EXCLUDING REFUNDS ADDRESSED BY SUBSECTIONS (5) AND (6) OF THIS  
7 SECTION, THAT IS NOT PRESENTED FOR PAYMENT WITHIN SIX MONTHS  
8 FROM ITS DATE OF ISSUANCE SHALL BE VOID. ON AND AFTER OCTOBER 1,  
9 2010, UPON THE CANCELLATION OF A WARRANT IN ACCORDANCE WITH THE  
10 STANDARD OPERATING PROCEDURES OF THE DEPARTMENT OR THE STATE  
11 CONTROLLER, THE DEPARTMENT SHALL FORWARD TO THE STATE  
12 TREASURER THE NAME OF THE TAXPAYER AS IT APPEARS ON THE  
13 WARRANT, THE TAXPAYER IDENTIFICATION NUMBER, THE TAXPAYER'S  
14 LAST-KNOWN ADDRESS, THE AMOUNT OF THE CANCELED WARRANT, AND  
15 AN AMOUNT OF MONEY EQUAL TO THE AMOUNT SPECIFIED IN THE  
16 WARRANT SO THAT THE STATE TREASURER MAY MAKE THE REFUND  
17 PURSUANT TO THE PROVISIONS OF THE "UNCLAIMED PROPERTY ACT",  
18 ARTICLE 13 OF TITLE 38, C.R.S.

19 (b) THE DEPARTMENT MAY RECLAIM FROM THE UNCLAIMED  
20 PROPERTY FUND AND CREDIT TO THE APPROPRIATE STATE REVENUE FUND  
21 ANY AMOUNT FORWARDED BY THE DEPARTMENT TO THE STATE  
22 TREASURER PURSUANT TO PARAGRAPH (a) OF THIS SUBSECTION (7) THAT

1 WAS BASED ON A WARRANT REPRESENTING AN ERRONEOUS REFUND OR  
2 GRANT. IF THE STATE TREASURER ISSUED AN ERRONEOUS REFUND OR  
3 GRANT TO THE PERSON NAMED ON THE WARRANT, THE TREASURER SHALL  
4 PROVIDE PROOF OF THAT PAYMENT TO THE DEPARTMENT, AND THE  
5 DEPARTMENT MAY ASSESS THAT AMOUNT PURSUANT TO SECTION  
6 39-21-103 (1).

7 **SECTION 2.** 38-13-109.7, Colorado Revised Statutes, is  
8 amended BY THE ADDITION OF A NEW SUBSECTION to read:

9 **38-13-109.7. Tax refunds.** (3) ON AND AFTER OCTOBER 1, 2010,  
10 ANY AMOUNT DUE AND PAYABLE, AS A REFUND OF A TAX IMPOSED OR  
11 ASSESSED BY THE DEPARTMENT OF REVENUE THAT IS NOT ADDRESSED IN  
12 SUBSECTION (1) OF THIS SECTION, REPRESENTED BY A WARRANT THAT HAS  
13 NOT BEEN PRESENTED FOR PAYMENT WITHIN SIX MONTHS FROM THE DATE  
14 OF ISSUANCE OF THE WARRANT AND THAT HAS BEEN FORWARDED BY THE  
15 DEPARTMENT TO THE ADMINISTRATOR PURSUANT TO SECTION 39-21-108  
16 (7), C.R.S., IS PRESUMED ABANDONED.

17 **SECTION 3. Act subject to petition - effective date.** This act  
18 shall take effect at 12:01 a.m. on the day following the expiration of the  
19 ninety-day period after final adjournment of the general assembly (August  
20 11, 2010, if adjournment sine die is on May 12, 2010); except that, if a  
21 referendum petition is filed pursuant to section 1 (3) of article V of the  
22 state constitution against this act or an item, section, or part of this act  
23 within such period, then the act, item, section, or part shall not take effect  
24 unless approved by the people at the general election to be held in  
25 November 2010 and shall take effect on the date of the official  
26 declaration of the vote thereon by the governor.