Amend reengrossed bill, page 18, line 19, strike "The" and substitute "For property tax years commencing on and after January 1, 2024, the".

Page 58, line 1, strike "February 2, 2024," and substitute "January 19, 2024,"

Page 58, lines 7 and 8, strike "February 1, 2024." and substitute "January 19, 2024,"

Page 60, strike lines 12 through 26 and substitute:

"SECTION 21. In Colorado Revised Statutes, 39-10-104.5, amend (3)(a) as follows:

39-10-104.5. Payment dates - optional payment dates - failure to pay - delinquency. (3) (a) (I) If the first installment is not paid on or before the last day of February, then delinquent interest on the first installment shall accrue at the rate of one percent per month from the first day of March until the date of payment; except that, if payment of the first installment is made after the last day of February but not later than thirty days after the mailing by the treasurer of the tax statement, or true and actual notification of an electronic statement, pursuant to section 39-10-103 (1)(a), no such delinquent interest shall accrue. If the second installment is not paid by the fifteenth day of June, delinquent interest on the second installment shall accrue at the rate of one percent per month from the sixteenth day of June until the date of payment. Interest on the first installment shall continue to accrue at the same time that interest is accruing on the unpaid portion of the second installment. The taxpayer shall continue to have the option of paying delinquent property taxes in two equal installments until one day prior to the sale of the tax lien on such property pursuant to article 11 of this title.

(II) For the property tax year commencing on January 1, 2023, delinquent interest does not accrue if payment of the first installment is made after the last day of February but not later than fifteen days after the mailing by the treasurer of the tax statement, or true and actual notification of an electronic statement, pursuant to section 39-10-103 (1).

(b) This subsection (2) is repealed, effective July 1, 2025.".

** *** ** *** **