

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Appropriations.

SB23-303 be amended as follows:

1 Amend reengrossed bill, page 18, line 19, strike "THE" and substitute  
2 "FOR PROPERTY TAX YEARS COMMENCING ON AND AFTER JANUARY 1,  
3 2024, THE".

4 Page 58, line 1, strike "February 2, 2024," and substitute "January 19,  
5 2024,".

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

8 Page 60, strike lines 12 through 26 and substitute:

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

11 **39-10-104.5. Payment dates - optional payment dates - failure**  
12 **to pay - delinquency.** (3) (a) (I) If the first installment is not paid on or  
13 before the last day of February, then delinquent interest on the first  
14 installment shall accrue at the rate of one percent per month from the first  
15 day of March until the date of payment; except that, if payment of the first  
16 installment is made after the last day of February but not later than thirty  
17 days after the mailing by the treasurer of the tax statement, or true and  
18 actual notification of an electronic statement, pursuant to section  
19 39-10-103 (1)(a), no such delinquent interest shall accrue. If the second  
20 installment is not paid by the fifteenth day of June, delinquent interest on  
21 the second installment shall accrue at the rate of one percent per month  
22 from the sixteenth day of June until the date of payment. Interest on the  
23 first installment shall continue to accrue at the same time that interest is  
24 accruing on the unpaid portion of the second installment. The taxpayer  
25 shall continue to have the option of paying delinquent property taxes in  
26 two equal installments until one day prior to the sale of the tax lien on  
27 such property pursuant to article 11 of this title.

28 (II) FOR THE PROPERTY TAX YEAR COMMENCING ON JANUARY 1,  
29 2023, DELINQUENT INTEREST DOES NOT ACCRUE IF PAYMENT OF THE FIRST  
30 INSTALLMENT IS MADE AFTER THE LAST DAY OF FEBRUARY BUT NOT  
31 LATER THAN FIFTEEN DAYS AFTER THE MAILING BY THE TREASURER OF THE  
32 TAX STATEMENT, OR TRUE AND ACTUAL NOTIFICATION OF AN ELECTRONIC  
33 STATEMENT, PURSUANT TO SECTION 39-10-103 (1).

34 (b) THIS SUBSECTION (2) IS REPEALED, EFFECTIVE JULY 1, 2025.".

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