

First Regular Session
Sixty-seventh General Assembly
STATE OF COLORADO

REVISED

LLS NO. R09-1055.01 John Kilgour

HJR09-1024

HOUSE SPONSORSHIP

Sonnenberg,

SENATE SPONSORSHIP

Hodge,

House Committees

Transportation & Energy

Senate Committees

HOUSE JOINT RESOLUTION 09-1024

101 CONCERNING THE ACTIONS OF OTHER STATES IN SUBJECTING
102 COLORADO-BASED INTERSTATE MOTOR CARRIERS TO AN
103 UNREASONABLE INCOME TAX.

1 WHEREAS, Colorado's interstate motor carrier industry is an
2 essential component of this state's economy; and

3 WHEREAS, Colorado's interstate motor carrier industry is made
4 up overwhelmingly of small businesses; and

5 WHEREAS, For the past several years, certain other states have
6 been seeking to subject Colorado-based interstate motor carriers operating
7 in those states to the unreasonable enforcement and collection of state
8 income tax, although such carriers have no permanent real property,
9 assets, or employees in those states; and

10 WHEREAS, The collection of such taxes by other states involves
11 a recent shift in income tax enforcement by those states, and some of
12 them have sought many years of back taxes from interstate motor carriers

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
FinalReading
May 6, 2009

HOUSE
FinalReading
Apr 29, 2009

1 based in Colorado; and

2 WHEREAS, The burden of such unwarranted tax collection and
3 the heavy associated compliance costs are particularly significant for
4 Colorado motor carriers in this time of economic distress; now, therefore,

5 *Be It Resolved by the House of Representatives of the Sixty-seventh*
6 *General Assembly of the State of Colorado, the Senate concurring herein:*

7 That, should other states continue to subject Colorado-based
8 interstate motor carriers to such unreasonable tax collection, the General
9 Assembly hereby encourages the Colorado Department of Revenue to
10 increase its enforcement of Colorado income tax law as it relates to
11 interstate motor carriers based in other states who conduct a portion of
12 their business in Colorado, and thereby enhance its collection of income
13 taxes from such carriers.

14 *Be It Further Resolved,* That copies of this Joint Resolution be sent
15 to Governor Bill Ritter, Jr., Executive Director of the Colorado
16 Department of Revenue Roxy Huber, and the Board of Directors of the
17 Western Governors' Association.