D 2020 010

EXECUTIVE ORDER

Ordering the Suspension of Statute to Extend the Income Tax Payment Deadlines Due to the COVID-19 Disaster Emergency

Pursuant to the authority vested in the Governor of the State of Colorado and, in particular, pursuant to Article IV, Section 2 of the Colorado Constitution and the relevant portions of the Colorado Disaster Emergency Act, C.R.S. § 24-33.5-701, et seq. (Act), I, Jared Polis, Governor of the State of Colorado, hereby issue this Executive Order ordering the suspension of statute to extend the income tax payment deadlines for all Colorado taxpayers to quickly provide relief from payment and penalties due to the coronavirus disease 2019 (COVID-19) disaster emergency in Colorado.

I. Background and Purpose

On March 5, 2020, the Colorado Department of Public Health and Environment’s (CDPHE) public health laboratory confirmed the first presumptive positive COVID-19 test result in Colorado. Since then, the number of confirmed cases has continued to climb, and we have evidence of community spread throughout the State. I verbally declared a disaster emergency on March 10, 2020, and issued the corresponding Executive Order D 2020 003 on March 11, 2020.

My administration, along with other state, local, and federal authorities, has taken a wide array of actions to mitigate the effects of the pandemic, prevent further spread, and protect against overwhelming our health care resources.

The economic impacts of COVID-19 are significant, and threaten to undermine the economic stability of many Coloradans and local businesses. The risk of contamination posed by COVID-19 has necessitated closure of multiple businesses. Employers and employees in virtually all sectors of the economy have been hard hit. We must take action to shore up economic security, employment, community cohesion, and community recovery.

By this Executive Order, I am temporarily suspending the state income tax payment deadlines to provide relief to Colorado taxpayers and businesses.
II. Directives

A. I temporarily suspend the deadline in C.R.S. § 39-22-609 applicable to state income tax payments. I also direct the Executive Director of the Colorado Department of Revenue (DOR) to promulgate and issue emergency rules to extend the state income tax payment deadline by ninety (90) days to July 15, 2020, giving all Colorado taxpayers the option to make any 2019 income tax payment that would normally be due on April 15, 2020 by July 15, 2020. I direct DOR to grant this extension to all individuals and businesses who pay income tax in Colorado. This payment extension applies to any qualifying income tax payment, regardless of the amount.

B. I temporarily suspend the deadline in C.R.S. § 39-22-609 applicable to estimated income tax payments for the 2020 tax year. I also direct the Executive Director of DOR to promulgate and issue emergency rules to extend the state payment deadline so that estimated payments due on and after April 15, 2020 but on or before June 15, 2020, may now be paid any time on or before July 15, 2020 without penalty.

C. I direct DOR to coordinate with local governments that choose to extend tax payment deadlines for property, sales and use taxes and take whatever action they need to let them waive penalties and fees during the crisis.

III. Duration

This Executive Order shall expire thirty (30) days from March 20, 2020, unless extended further by Executive Order.

GIVEN under my hand and the Executive Seal of the State of Colorado, this twentieth day of March, 2020.

Jared Polis
Governor