



D 2020 040

EXECUTIVE ORDER

Amending and Extending Executive Order D 2020 010 Concerning 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 amending and extending Executive Order D 2020 010 concerning the suspension of statute to extend certain state income tax payment deadlines for all Colorado taxpayers to quickly provide relief from payment and penalties due to the coronavirus disease 2019 (COVID- 19) outbreak 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. On March 25, 2020, I requested that the President of the United States declare a Major Disaster for the State of Colorado, pursuant to the Stafford Act. The President approved that request on March 28, 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.

On March 20, 2020, I issued Executive Order D 2020 010, 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 COVID-19. Since then, the Internal Revenue Service

(IRS) has issued an extension for filers with income tax returns due between April 15, 2020 and July 15, 2020, and has moved those deadlines to July 15, 2020.

This Executive Order amends and extends Executive Order D 2020 010 for an additional thirty (30) days to align with the IRS extension and extend certain state income tax payment deadlines for all Colorado taxpayers.

II. Amendments

Section II.A of Executive Order D 2020 010 is amended to read as follows:

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 certain state income tax payment deadlines to July 15, 2020, giving all Colorado taxpayers the option to make income tax payments for tax years ending in 2019 or 2020 that would normally be due between April 15, 2020 and July 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.

III. Duration

This Executive Order shall expire thirty (30) days from April 18, 2020, unless extended further by Executive Order.



GIVEN under my hand and
the Executive Seal of the
State of Colorado, this
eighteenth day of April, 2020

A handwritten signature in blue ink that reads "Jared Polis".

Jared Polis
Governor