



## D 2020 033

### EXECUTIVE ORDER

#### **Ordering the Temporary Suspension of Certain Statutes to Provide a One-Month Extension for Filing and Remitting State Severance Tax Due to the Presence of COVID-19 in Colorado**

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.* and in the Executive Director of the Department of Revenue pursuant to C.R.S. §§ 39-21-112(8), 39-29-112(1), and 39-29-115(4), I, Jared Polis, Governor of the State of Colorado, hereby issue this Executive Order ordering the temporary suspension of certain deadlines related to State severance tax and directing the Department of Revenue (DOR) to extend the same deadlines for one (1) month due to the presence of coronavirus disease 2019 (COVID-19) 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.

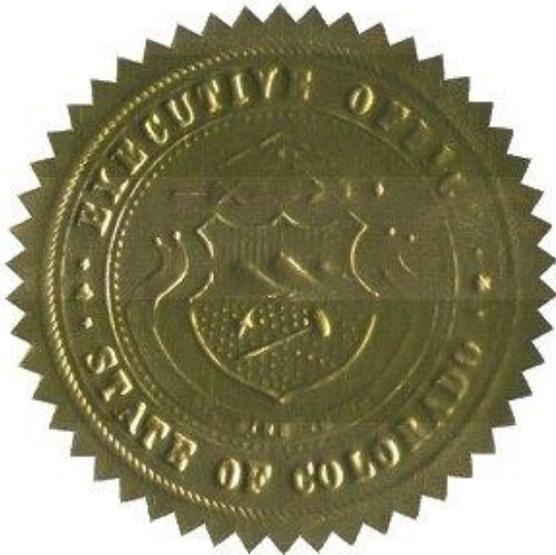
This Executive Order temporarily suspends certain deadlines related to State severance tax, and directs DOR to extend the same deadlines for one (1) month due to the presence of COVID-19 in Colorado.

**II. Directives**

- A. I temporarily suspend the requirements in C.R.S. §§ 39-29-112(1) and (2) that State severance tax returns and declarations and payments of estimated tax shall be filed and paid with DOR on or before the fifteenth day of the fourth month following the end of the taxable year.
- B. I temporarily suspend the requirements in C.R.S. § 39-29-104(2) that quarterly declaration forms reporting the severance tax of all molybdenum ore in the State shall be filed with DOR and the tax owed shall be paid to DOR on or before the fifteenth day following the end of each quarter.
- C. I direct the Executive Director of DOR to promulgate and issue emergency rules extending the filing and payment deadlines for the State severance taxes that are currently set for April 15, 2020, pursuant to C.R.S. §§ 39-29-112(1) and (2) and 39-29-104(2), by one (1) month. This is a one-time extension of the April 15, 2020, filing and remittance deadline for the State severance taxes.

**III. Duration**

This Executive Order shall expire thirty (30) days from April 9, 2020, unless extended further by Executive Order.



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

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

Jared Polis  
Governor