JARED POLIS
GOVERNOR

136 STATE CAPITOL
DENVER, COLORADO 80203

TEL 303-866-2471
FAX 303-866-2003

D 2021 075

EXECUTIVE ORDER

Ordering the Department of Revenue to Extend the Individual Income Tax Payment Deadline Due to the Presence of Coronavirus Disease 2019 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.*, I, Jared Polis, Governor of the State of Colorado, issue this Executive Order Ordering the Department of Revenue to extend the income tax payment deadline for all Colorado individual income taxpayers in order to quickly provide relief from payment and penalties 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 there is community spread throughout the State. I verbally declared a disaster emergency on March 10, 2020, and on March 11, 2020, I issued the corresponding Executive Order D 2020 003, as amended and extended by Executive Orders D 2020 018, D 2020 032, D 2020 058, D 2020 076, D 2020 109, D 2020 125, D 2020 152, D 2020 176, D 2020 205, D 2020 234, D 2020 258, D 2020 264, D 2020 268, D 2020 284, D 2020 290, D 2020 296, D 2021 009, D 2021 022, D 2021 028, D 2021 045, D 2021 061, and D 2021 068. 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.

On March 11, 2021, President Joseph R. Biden signed into federal law the American Rescue Plan Act of 2021 (Act). Among other things, the Act made retroactive changes to federal tax laws. On March 17, 2021, the Internal Revenue Service announced that it would extend the due date for individuals to file and pay their 2020 income taxes from April 15, 2021 to May 17, 2021. This Executive Order temporarily suspends the state income tax payment deadlines to quickly provide relief from payment and penalties for all Colorado individual income taxpayers.

II. Directive

I temporarily suspend the deadline in C.R.S. § 39-22-609 applicable to State income tax payments with respect to returns due from individuals pursuant to C.R.S. § 39-22-601(1). I direct the Executive Director of the Colorado Department of Revenue to promulgate and issue emergency rules to extend the State income tax payment deadline to May 17, 2021, giving all Colorado individual income taxpayers the option to make any 2020 income tax payment that would normally be due on April 15, 2021 by May 17, 2021. This extension and suspension of the deadline shall apply to individual income tax returns for the tax year ending December 31, 2020 and shall be allowed without the imposition of penalties and interest.

III. Duration

This Executive Order shall expire thirty (30) days from March 30, 2021, unless extended further by Executive Order.

GIVEN under my hand and the Executive Seal of the State of Colorado, this thirtieth day of March, 2021.

Jared Polis
Governor