




COLORADO
MUNICIPAL
LEAGUE

303 831 6411 / 866 578 0936 

303 860 8175 

www.cml.org 

1144 Sherman St., Denver, CO 80203 

Executive order will touch on key municipal issues

Gov. Polis spoke earlier today about an executive order he will issue delaying the state income tax filing deadline until July 15, 2020. He also spoke about other provisions that are of interest to municipalities.

Sales & use, property taxes

In the order, the governor will also direct the Department of Revenue to work with local governments that choose to extend their tax filing deadlines for sales, use, and property taxes. The order will acknowledge that these are primarily local taxes.

In discussion with the governor's office and the Department of Revenue (DOR) about sales and use taxes, CML Executive Director Kevin Bommer received assurance that the intent is to allow municipalities to best determine how to manage deadlines and waivers with their local businesses.

For home rule municipalities that self-collect sales tax, policy changes are purely local decisions, which Gov. Polis and the DOR fully recognize. For municipalities that rely on the state to collect and remit sales taxes, the commitment of Gov. Polis and DOR to collaborate in lieu of a blanket statewide order is greatly appreciated. CML will work with DOR on further discussions as to whether a state-collected entity can take unilateral action on filing deadline requirements or whether additional authority will need to be conferred. For the time being, all current filing deadlines and requirements will remain in place.

As it relates to property taxes collected by county treasurers and remitted to municipalities, there is apparently no local authority to change the statutory deadlines for payment or penalties for late payment. Payment deadlines (full amount in April, or first half in February and second half in June) and the date when property taxes are deemed "delinquent" (June 16), are dictated by statute and relief from

this deadline can only be granted by the state. Unless changed by law or altered by an executive order, the statutory filing and delinquency deadlines will remain the same.

Alcohol beverage licensing

The governor also stated the order will allow establishments licensed for on-premise alcoholic beverage sales to allow beverages to be sold as part of a delivery or take-out order. It is not clear if the suspension of laws and rules prohibiting such activities will be limited to only hotel and restaurant licenses, or if it would extend to other licenses such as tavern, lodging and entertainment, and manufacturing licenses – or if a food service requirement would be included.

The League will keep our members apprised of developments on these issues, as well as the issuance of guidance on any of the provisions of executive orders that may impact municipal operations.

Additional resources

- **Comprehensive collection of COVID-19 resources for municipalities**
- **Governor's Executive Order list**
- **State COVID-19 resources**



[Homepage](#)

| [Privacy Policy](#)

| [Contact Us](#)

Colorado Municipal League | 1144 Sherman St., Denver, CO 80203 | 303 831 6411