

CHAPTER 15

---

**LABOR AND INDUSTRY**

---

**HOUSE BILL 01-1200**

BY REPRESENTATIVE(S) Cadman, Decker, Fairbank, Fritz, Hefley, Paschall, Bacon, Clapp, Jameson, Marshall, Nuñez, Rhodes, and Scott;  
also SENATOR(S) McElhany, Cairns, and Lamborn.

**AN ACT**

CONCERNING THE ELIMINATION OF PAYMENT OF UNEMPLOYMENT INSURANCE TAXES OWED BY AN EMPLOYER WHEN THE AMOUNT OF UNEMPLOYMENT INSURANCE TAX IS LESS THAN FIVE DOLLARS IN A CALENDAR QUARTER.

*Be it enacted by the General Assembly of the State of Colorado:*

**SECTION 1.** 8-76-101, Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW SUBSECTION to read:

**8-76-101. Payment.** (3) ON AND AFTER JANUARY 1, 2002, WHEN THE QUARTERLY AMOUNT OF TAXES DUE IS LESS THAN FIVE DOLLARS, PAYMENT OF SUCH TAX SHALL NOT BE REQUIRED.

**SECTION 2. Safety clause.** The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

Approved: March 9, 2001

---

*Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.*