



Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

Final Fiscal Note

Drafting Number:	LLS 21-0725	Date:	July 27, 2021
Prime Sponsors:	Rep. Arndt; Valdez D. Sen. Moreno	Bill Status:	Signed into Law
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Bill Topic: ENTERPRISE ZONE CHILD CARE INCOME TAX CREDIT

Summary of Fiscal Impact: **No fiscal impact.** The bill repeals obsolete statutory language for the enterprise zone child care contributions income tax credit that was available for income tax years before 1999. It has no impact on state or local government revenue or expenditures.

Appropriation Summary: No appropriation is required.

Fiscal Note Status: The fiscal note reflects the enacted bill.

Summary of Legislation

The bill repeals obsolete statutory language for the enterprise zone child care contributions income tax credit, which was available only for income tax years before 1999.

Assessment of No Fiscal Impact

The bill eliminates obsolete language. This results in no change to state or local government revenue or expenditures. For this reason, the bill is assessed as having no fiscal impact.

Effective Date

The bill was signed into law by the Governor on May 10, 2021, and takes effect on September 7, 2021, assuming no referendum petition is filed.

State and Local Government Contacts

Information Technology
Revenue

Office of Economic Development and International Trade