

Second Regular Session
Seventy-third General Assembly
STATE OF COLORADO

PREAMENDED

*This Unofficial Version Includes Committee
Amendments Not Yet Adopted on Second Reading*

LLS NO. 22-0580.02 Jerry Barry x4341

HOUSE BILL 22-1030

HOUSE SPONSORSHIP

Valdez A.,

SENATE SPONSORSHIP

(None),

House Committees

Finance
Appropriations

Senate Committees

A BILL FOR AN ACT

101 **CONCERNING A STATE INCOME TAX CREDIT FOR CERTAIN PACKAGE**
102 **ANTI-THEFT DEVICE EXPENSES.**

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)

For 3 income tax years beginning in 2022, the bill creates a refundable state income tax credit of up to \$75 for a resident individual who has had a package stolen from the individual's residence or place of business (eligible person) for the purchase of package anti-theft devices. The bill also creates a state income tax credit for a package delivery company that donates a package anti-theft device to an eligible person in

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters or bold & italic numbers indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.

the amount of the retail value of the device up to \$75 per donation.

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

2 **SECTION 1.** In Colorado Revised Statutes, **add** 39-22-543 as
3 follows:

4 **39-22-543. Credit - package anti-theft device expenses -**
5 **legislative declaration - definitions - repeal.** (1) THE GENERAL
6 ASSEMBLY FINDS AND DECLARES THAT:

7 (a) AS A RESULT OF THE COVID-19 HEALTH EMERGENCY AND
8 ASSOCIATED STAY-AT-HOME ORDERS, THE NUMBER OF PERSONS
9 PURCHASING GOODS ONLINE FOR DELIVERY TO THEIR RESIDENCES OR
10 PLACES OF BUSINESS HAS SUBSTANTIALLY INCREASED;

11 (b) THIS INCREASE IN THE NUMBER OF PACKAGES BEING
12 DELIVERED TO PERSONS' RESIDENCES OR PLACES OF BUSINESS HAS
13 DRAMATICALLY INCREASED THE NUMBER OF PACKAGES BEING STOLEN
14 FROM PERSONS' RESIDENCES OR PLACES OF BUSINESS PRIOR TO THE
15 PACKAGES BEING BROUGHT SAFELY INSIDE; AND

16 (c) THE PURPOSE OF THE TAX CREDIT CREATED IN THIS SECTION IS
17 TO PROVIDE TAX RELIEF FOR ELIGIBLE PERSONS THAT PURCHASE CERTAIN
18 PACKAGE ANTI-THEFT DEVICES AND PACKAGE DELIVERY COMPANIES THAT
19 PROVIDE CERTAIN PACKAGE ANTI-THEFT DEVICES FREE OF CHARGE TO
20 PERSONS WHO HAVE HAD PACKAGES STOLEN. THE GENERAL ASSEMBLY
21 AND THE STATE AUDITOR SHALL MEASURE THE EFFECTIVENESS OF THE
22 CREDIT IN ACHIEVING THIS PURPOSE BASED ON THE NUMBER OF CREDITS
23 THAT ARE CLAIMED.

24 (2) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE
25 REQUIRES:

1 (a) "ELIGIBLE PERSON" MEANS A RESIDENT INDIVIDUAL WHO HAS
2 HAD A PACKAGE STOLEN FROM THE INDIVIDUAL'S RESIDENCE OR PLACE OF
3 BUSINESS AS EVIDENCED BY THE FILING OF A POLICE REPORT WITH LOCAL
4 LAW ENFORCEMENT CONCERNING THE THEFT.

5 (b) "PACKAGE ANTI-THEFT DEVICE" MEANS A DEVICE THAT
6 ALLOWS A PACKAGE TO BE DELIVERED WITHIN A LOCKED AREA OR A
7 LOCKED AND SECURE DELIVERY BOX.

8 (c) "PACKAGE DELIVERY COMPANY" MEANS AN INDIVIDUAL OR
9 ENTITY THAT IS IN THE BUSINESS OF DELIVERING PACKAGES TO A RESIDENT
10 INDIVIDUAL'S RESIDENCE OR PLACE OF BUSINESS.

11 (3) (a) (I) FOR INCOME TAX YEARS COMMENCING ON OR AFTER
12 JANUARY 1, 2022, BUT PRIOR TO JANUARY 1, 2025, AN ELIGIBLE PERSON
13 IS ALLOWED A ONE-TIME CREDIT AGAINST THE INCOME TAXES IMPOSED BY
14 THIS ARTICLE 22 IN AN AMOUNT EQUAL TO THE ELIGIBLE PERSON'S COST
15 FOR PURCHASING A PACKAGE ANTI-THEFT DEVICE DURING THE TAXABLE
16 YEAR; EXCEPT THAT THE MAXIMUM AMOUNT OF THE CREDIT [REDACTED] IS
17 SEVENTY-FIVE DOLLARS. ELIGIBLE PERSONS WHO FILE A JOINT RETURN
18 MAY NOT EACH CLAIM THE FULL CREDIT.

19 (II) THE AMOUNT OF THE CREDIT UNDER THIS SECTION THAT
20 EXCEEDS THE ELIGIBLE PERSON'S INCOME TAXES DUE IS REFUNDED TO THE
21 PERSON.

22 (b) FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY
23 1, 2022, BUT PRIOR TO JANUARY 1, 2025, A PACKAGE DELIVERY COMPANY
24 IS ALLOWED A CREDIT AGAINST THE INCOME TAXES IMPOSED BY THIS
25 ARTICLE 22 IN AN AMOUNT EQUAL TO THE RETAIL VALUE OF A PACKAGE
26 ANTI-THEFT DEVICE GIVEN TO AN ELIGIBLE PERSON DURING THE TAXABLE
27 YEAR; EXCEPT THAT THE MAXIMUM AMOUNT OF THE CREDIT [REDACTED] IS

1 SEVENTY-FIVE DOLLARS TO EACH ELIGIBLE PERSON.

2 (4) THIS SECTION IS REPEALED, EFFECTIVE JULY 1, 2029.

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