

**NOTE: This bill has been prepared for the signatures of the appropriate legislative officers and the Governor. To determine whether the Governor has signed the bill or taken other action on it, please consult the legislative status sheet, the legislative history, or the Session Laws.**

# An Act

## HOUSE CONCURRENT RESOLUTION 22-1003

BY REPRESENTATIVE(S) Geitner and Kipp, Amabile, Bacon, Baisley, Bernett, Bird, Bockenfeld, Caraveo, Carver, Cutter, Daugherty, Duran, Esgar, Exum, Froelich, Gonzales-Gutierrez, Herod, Holtorf, Hooton, Jodeh, Larson, Lindsay, Lontine, Lynch, McCluskie, McLachlan, Michaelson Jenet, Mullica, Ortiz, Pico, Ransom, Roberts, Sandridge, Snyder, Soper, Sullivan, Titone, Valdez A., Valdez D., Van Beber, Van Winkle, Weissman, Will, Williams, Woodrow, Woog, Young, Garnett; also SENATOR(S) Bridges and Lundeen, Buckner, Coleman, Cooke, Danielson, Donovan, Gardner, Ginal, Hinrichsen, Hisey, Holbert, Jaquez Lewis, Kirkmeyer, Kolker, Liston, Pettersen, Rankin, Scott, Simpson, Sonnenberg, Story, Winter, Woodward.

SUBMITTING TO THE REGISTERED ELECTORS OF THE STATE OF COLORADO AN AMENDMENT TO THE COLORADO CONSTITUTION CONCERNING THE EXTENSION OF THE PROPERTY TAX EXEMPTION FOR QUALIFYING SENIORS AND DISABLED VETERANS TO THE SURVIVING SPOUSE OF A UNITED STATES ARMED FORCES SERVICE MEMBER WHO DIED IN THE LINE OF DUTY OR VETERAN WHOSE DEATH RESULTED FROM A SERVICE-RELATED INJURY OR DISEASE.

*Be It Resolved by the House of Representatives of the Seventy-third General Assembly of the State of Colorado, the Senate concurring herein:*

*Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.*

**SECTION 1.** At the election held on November 8, 2022, the secretary of state shall submit to the registered electors of the state the ballot title set forth in section 2 for the following amendment to the state constitution:

In the constitution of the state of Colorado, section 3.5 of article X, **add** (1)(d) and (1.7) as follows:

**Section 3.5. Homestead exemption for qualifying senior citizens, disabled veterans, and surviving spouses receiving dependency indemnity compensation - definition.** (1) For property tax years commencing on or after January 1, 2002, fifty percent of the first two hundred thousand dollars of actual value of residential real property, as defined by law, that, as of the assessment date, is owner-occupied and is used as the primary residence of the owner-occupier shall be exempt from property taxation if:

(d) FOR PROPERTY TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2023, ONLY, THE OWNER-OCCUPIER, AS OF THE ASSESSMENT DATE, IS AN ELIGIBLE SPOUSE.

(1.7) AS USED IN THIS SECTION, "ELIGIBLE SPOUSE" MEANS EITHER A SURVIVING SPOUSE OF A UNITED STATES ARMED FORCES SERVICE MEMBER WHO DIED IN THE LINE OF DUTY AND RECEIVED A DEATH GRATUITY FROM THE DEPARTMENT OF DEFENSE PURSUANT TO 10 U.S.C. SEC. 1475 ET SEQ. OR A SURVIVING SPOUSE OF A VETERAN WHOSE DEATH RESULTED FROM A SERVICE-RELATED INJURY OR DISEASE AS DETERMINED BY THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS IF THE SURVIVING SPOUSE IS RECEIVING DEPENDENCY INDEMNITY COMPENSATION AWARDED BY THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS PURSUANT TO CHAPTER 13 OF PART II OF TITLE 38 OF THE UNITED STATES CODE, CHAPTER 5 OF PART I OF TITLE 38 OF THE UNITED STATES CODE, AND ANY OTHER APPLICABLE PROVISION OF FEDERAL LAW.

**SECTION 2.** Each elector voting at the election may cast a vote either "Yes/For" or "No/Against" on the following ballot title: "Shall there be an amendment to the Colorado constitution concerning the extension of the property tax exemption for qualifying seniors and disabled veterans to the surviving spouse of a United States armed forces service member who

died in the line of duty or veteran whose death resulted from a service-related injury or disease?"

**SECTION 3.** Except as otherwise provided in section 1-40-123, Colorado Revised Statutes, if at least fifty-five percent of the electors voting on the ballot title vote "Yes/For", then the amendment will become part of the state constitution.

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Alec Garnett  
SPEAKER OF THE HOUSE  
OF REPRESENTATIVES

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Steve Fenberg  
PRESIDENT OF  
THE SENATE

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Robin Jones  
CHIEF CLERK OF THE HOUSE  
OF REPRESENTATIVES

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Cindi L. Markwell  
SECRETARY OF  
THE SENATE