First Regular Session Seventy-fourth General Assembly STATE OF COLORADO

REVISED

This Version Includes All Amendments Adopted on Second Reading in the Second House

LLS NO. R23-0701.01 Jason Gelender x4330

HCR23-1002

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House Committees

State, Civic, Military, & Veterans Affairs Appropriations

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SUBMITTING TO THE REGISTERED ELECTORS OF THE STATE OF COLORADO AN AMENDMENT TO THE COLORADO CONSTITUTION CONCERNING THE EXPANSION OF ELIGIBILITY FOR THE PROPERTY TAX EXEMPTION FOR VETERANS WITH A DISABILITY TO INCLUDE A VETERAN WHO DOES NOT HAVE A SERVICE-CONNECTED DISABILITY RATED AS A ONE HUNDRED

PERCENT PERMANENT DISABILITY BUT DOES HAVE INDIVIDUAL

HOUSE CONCURRENT RESOLUTION 23-1002

Resolution Summary

UNEMPLOYABILITY STATUS.

(Note: This summary applies to this resolution as introduced and does not reflect any amendments that may be subsequently adopted. If this resolution passes third reading in the house of introduction, a resolution summary that applies to the reengrossed version of this resolution will be

SENATE nd Reading Unamended April 14, 2023

> HOUSE and Reading Unamended March 20, 2023

HOUSE 2nd Reading Unamended March 17, 2023

Shading denotes HOUSE amendment. <u>Double underlining denotes SENATE amendment.</u>

Capital letters or bold & italic numbers indicate new material to be added to existing law.

Dashes through the words or numbers indicate deletions from existing law.

available at http://leg.colorado.gov/.)

The state constitution allows a veteran who has a service-connected disability rated as a 100% permanent disability to claim a property tax exemption for a portion of the actual value of the veteran's owner-occupied primary residence. The 100% permanent disability requirement can only be changed through a constitutional amendment.

The concurrent resolution submits a constitutional amendment to the voters of the state at the 2024 general election that will, if approved, expand eligibility for the exemption by allowing a veteran who has individual unemployability status, as determined by the U.S. department of veterans affairs, to claim the exemption. In most cases, to have individual unemployability status, a veteran must be unable to keep a steady job because the veteran either has at least one service-connected disability rated at 60% or more disabling or has 2 or more service-connected disabilities with at least one disability rated at 40% or more disabling and a combined rating of 70% or more disabling.

To conform to the existing public policy of the state that "people first language" be used in new or amended legislation that refers to persons with disabilities, the concurrent resolution also changes the existing defined term "disabled veteran" to "veteran with a disability".

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

SECTION 1. At the election held on November 5, 2024, 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, amend (1)(c) and (1.5) as follows:

Section 3.5. Homestead exemption for qualifying senior citizens, veterans with a disability, 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

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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:

- (c) For property tax years commencing on or after January 1, 2007, only, the owner-occupier, as of the assessment date, is a disabled veteran WITH A DISABILITY.
 - (1.5) For purposes of this section, "disabled veteran" "VETERAN WITH A DISABILITY" means an individual who has served on active duty in the United States armed forces, including a member of the Colorado national guard who has been ordered into the active military service of the United States, has been separated therefrom under honorable conditions, and EITHER has established a service-connected disability that has been rated by the federal UNITED STATES department of veterans affairs as one hundred percent permanent disability through disability retirement benefits or a pension pursuant to a law or regulation administered by the department, the department of homeland security, or the department of the army, navy, or air force OR HAS INDIVIDUAL UNEMPLOYABILITY STATUS AS DETERMINED BY THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS.

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 expansion of eligibility for the property tax exemption for veterans with a disability to include a veteran who does not have a service-connected disability rated as a one hundred percent permanent disability but does have individual unemployability status?"

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

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