



Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

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Memorandum

July 18, 2019

TO: Tax Expenditure Evaluation Interim Study Committee

FROM: Greg Sobetski, Senior Economist, 303-866-4105
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SUBJECT: Overview of the Tax Expenditure Evaluation Interim Study Committee

Summary

The Legislative Council has authorized the Tax Expenditure Evaluation Interim Study Committee ("Tax Expenditure Committee") to meet during the 2019 legislative interim under the legislative interim committee request letter process.¹ This memorandum describes the Tax Expenditure Committee's membership, charge and related materials, meeting schedule, bill limits, bill deadlines, and staff information. Committee materials are available online at the committee's website, here: <http://leg.colorado.gov/committees/tax-expenditure-evaluation-interim-study-committee/2019-regular-session>

Membership

Members of the 2019 Tax Expenditure Committee are listed in Table 1.

Table 1
2019 Tax Expenditure Evaluation Interim Study Committee Members

Representative Adrienne Benavidez, Chair	Senator Lois Court, Vice-Chair
Representative Rod Bockenfeld	Senator Dominick Moreno
Representative Marc Snyder	Senator Jack Tate

¹Section 2-3-303.3, C.R.S.

Membership requirements. The Tax Expenditure Committee is a six-member committee authorized to meet during the 2019 legislative interim only. Members were appointed according to the following criteria:

- three House members, two appointed by the Speaker of the House and one appointed by the House Minority Leader; and
- three Senate members, two appointed by the President of the Senate and one appointed by the Senate Minority Leader.

Committee Charge

The committee is authorized to study the policy recommendations contained in the tax expenditure evaluations prepared by the Office of the State Auditor (OSA) in its ongoing tax expenditure compilation report prepared pursuant to Senate Bill 16-203.² Issues for study include the policy considerations identified in the tax expenditure evaluations, including those concerning changing or repealing various tax expenditures.

Related materials. The following links provide materials that committee members may find useful:

- 2018 OSA tax expenditure evaluation reports: <http://leg.colorado.gov/node/1610401>
- 2019 OSA tax expenditure evaluation reports: <http://leg.colorado.gov/node/1147266>
- OSA tax expenditure evaluation schedule: <http://leg.colorado.gov/node/1147261>
- Legislative Council Staff memorandum on evaluating tax expenditure legislation: <http://leg.colorado.gov/publications/evaluating-tax-expenditure-legislation>
- Department of Revenue tax profile and expenditure reports: <http://www.colorado.gov/pacific/revenue/colorado-tax-profile-and-expenditure-reports>

Meetings

The committee is authorized to meet up to four times during the 2019 interim. The first two meetings have been scheduled for July 23, 2019, and July 24, 2019. When scheduled, all committee meetings and agendas will be posted on the committee's website: <http://leg.colorado.gov/committees/tax-expenditure-evaluation-interim-study-committee/2019-regular-session>

The third meeting, which has not yet been scheduled, is the meeting at which members can request that committee legislation be drafted. Draft legislation must be requested at least 42 calendar days before the fourth meeting, when the committee is scheduled to act on draft legislation.

The fourth meeting, which has not yet been scheduled, is the meeting at which the committee will take action on draft legislation. This meeting must occur on or before November 4, 2019.

²Codified at Section 39-21-305, C.R.S.

Committee Recommendations to Legislative Council

Bill limits. Each bill recommended by the committee must be approved by a majority of the committee's membership, regardless of whether all members are present when the vote is taken. The committee is limited to recommending five bills to the Legislative Council.

Legislative Council review of committee recommendations. The Legislative Council will meet to review interim committee legislation on November 15. Bills approved by the Legislative Council do not count against a member's five bill limit for the 2020 legislative session. Bills not approved by the Legislative Council may be introduced in the regular session, but such bills will count against a member's five bill limit. Interim committee bills must have prime sponsors prior to consideration by the Legislative Council.

Requirements for bill drafts. The Executive Committee of the Legislative Council's guidelines for interim committees require that at least a majority of the committee membership approve a bill in concept prior to requesting a bill draft. Requests for bill drafts must occur during a single committee meeting set for requesting legislation. Bill requests must be made at least 42 days before the final meeting to allow sufficient time for drafting, the preparation of fiscal notes, and final consideration by the committee. Committee members must make drafting information available at the meeting at which the members request bills or must submit such information to the bill drafter *within three calendar days following the meeting*. Failure to submit the drafting information prior to the deadline will be deemed a withdrawal of the bill request.

Committee Staff and Website

Committee staff contacts. Legislative Council Staff is charged with assisting the committee in its activities. If you have any questions or would like any additional information concerning the committee, please send an e-mail to taxevalcomm.ga@state.co.us. You may also contact any of the following individual committee staff members:

- Greg Sobetski, Senior Economist, greg.sobetski@state.co.us, 303-866-4105
- Larson Silbaugh, Principal Economist, larson.silbaugh@state.co.us, 303-866-4720
- Louis Pino, Senior Economist, louis.pino@state.co.us, 303-866-3556
- Meredith Moon, Economist, meredith.moon@state.co.us, 303-866-2633
- Elizabeth Burger, Deputy Director, elizabeth.burger@state.co.us, 303-866-6272

Legal services staff contacts. Additionally, attorneys at the Office of Legislative Legal Services provide legal and bill drafting assistance to the committee. For assistance in these areas, please contact:

- Esther van Mourik, Senior Attorney, esther.vanmourik@state.co.us, 303-866-4215
- Pierce Lively, Staff Attorney, pierce.lively@state.co.us, 303-866-2059

Website. Documents distributed during the meetings and meeting summaries may be found on the committee website at: <http://leg.colorado.gov/committees/tax-expenditure-evaluation-interim-study-committee/2019-regular-session>

Twitter. Committee updates will also be posted on Twitter at: <http://twitter.com/COInterimComm>