| Tax Expenditure Name | Expenditure Description Pot | ential Review Year (State Fiscal Year) Statutorily Required or Discretionan | Review Selected for Discretionary Review | Review Notes | Citation Tax Expenditure Repeal | Date OSA Report Date | QSA Report Number | Revenue Impact | Statutory Chargen (Data not complete - Policy Considerations Research still in progress) |
|--|--|---|--|---|---------------------------------|----------------------|----------------------|------------------------------|--|
| Child Care Facility Owner Investment Credit, | A normal character is a diverse of a construction of the second | 2015 Discritionary | ю | Not Solicidad - Reviewal Providely and Egondhare Epernyl/Republic | 39-22-5370j | 1/1700% | 1/1/2022 2023-116 | \$184,458 - 5 267,164 | The General Assembly may want to consider: • Establishing a statisticity purpose and • Resource the establishing a statisticity purpose • Resource the efficience of the costs and eather appact and charges to increase the impact and charges to increase the impact and the statistic processing and the install the statistic processing and the install Cost in the Generative efficience of the Install Cost of the Install Cost of the Install Cost of the Install Cost of the Install Cost of the Install Cost of the Install Cost of the Install Cost o |
| | A nonrelevable income tax credit is allowed to employers and provide child can be allowed to employers and provide child can be the credit or equival to the distribution of the tangble processing of the distribution of the tangble processing of the distribution of the backwards and most be largered processor to backwards of end the tangered processor to backwards of | 2015 Discritionary | ю | Not Solicida - Reviewal Providely and Econodium Expring/Repeald | 19-22-537(J) | 1/1700% | 1/1/2002 2002-118 | 5 | The General Assembly may want to consider: • Stabilizing a statutory purpose and performance manages for serials, and either apparticle for an instage diagets to increase their impact, show the statutory of the series of the series for the advances during only of the series for the advances of the series of the series of the series GC (2), in the Generative status of the regard GC (2), in the Generative status of the regard (2), (2), (2), (2), (3), (3), (3), (3), (3), (3), (3), (3 |
| Colorado Works Program Employer Credit / | A social-social is advected to Colorado regularyous for 20th of the semant anomeness they make provide adplice services to their employees with necesive product any stress provide adplice which is hypers. The oracle may not be which is hypers. The oracle may not be | 202 Distributory | N | Net Selected. Reviewed Protocity and Equivalence Expenditure Expension | 922591 | 11/205 | 1//2022 2022-714 | | The General Assembly may want to consider: • Annoting status is establish reads: • Asseming the code's information measure to the establish of the code's information to the ESTABLES IN THE INFORMATION INFORMATION TO THE ESTABLES IN THE INFORMATION INFOR |
| | The fluxed brackbard (pagingers furfand allow brackbard provider to dain a related of task allow allow as task and for taskplate parcelar pagently that is taskable in a series of the series of the series of the setted of the series of the series of the setted of the s | 2015 Discritionary | No | Not Selected - Reviewed Previously and Espenditure Expering/Repealed | | 11/7007 | 7/15/2022 2023-11:00 | 5 | The General Assembly may west to consider: • Regularing the offend since it has not been: HB 34-1055 adds an exploration date of used. 17/2021 the sepanditary is a special to add the - if ref. obsers not to regular the add the set been to make a special to add the measures to evaluate the reflect of its used during the special control and in fluctor system. |
| Biotechnology Sales and Use Tax Refund / | The locationary fielded allow qualified bacterinergy programs is taken a vehicular for tasks taken data stars gold on the stalls, torong use, our comunitation of tagging periodic groups with the start of Colorade areas and produminarity in bacterinergy and produminarity in bacterinergy and produminarity in the bacterinergy and produminary the bacterinergy and produminarity the bacterinergy the bac | 2015 Discutionary | Ne | Nas Solacand - Reviewal Provincely and Expanditure Experimentation | 39-36-440(1) | 1//203 | 1/1/2022 2022-769 | | The General Assembly may wort to consider: • Establishing performance measures for the second second seco |
| Residential George Storage System Could | A purchase that initials an energy storage system in a readential dealing in this state lakened a cond against science ta in an analysis of the second science and the price gain by the purchase for the energy storage system. | 202 Distributy | No | Nut Selected - Reviewed Provideusly and Expandicure | | 1//205 | | | |
| | Targapyers can subtract from foderal tacable incomes an amount regula to the portion ambibulates to instruct and other incomes of a distributions using a subtract Add the distribution using a subtract Add the distribution using a subtract Add the of macring quartified disbibility spenses of a dissigned behalf they | 205 Repired | NA | Opting/opused | 35-22-36(45)(0)(8) | 11/20/5 | | 8/4 | |

| | | | | | | | | | | HB 22-1402 - Modified the free bets |
|--|--|---------------|------------|--|------------------------|------------|--------|-----|------|---|
| | Sports betting operators are allowed to | | | | | | | | | deduction calculation for years prior to 1/1/2023, then repealed the modification a |
| | deduct free bets from their "net sports | | | | | | | | | of 7/1/2023 and replaced with a new free |
| | Sports betting operators are allowed to deduct free bets from their "art sports betting proceeds". Stateke sports the method for calculating the free bets deduction, which decreases between 2023 and 2026. | | | | | | | | | each tax year from 2.5% to 1.75% by 2026. |
| Sports Betting Tax Deductions | deduction, which decreases between 2023 and 2026. | 2026 Required | N/A | Will Review - New Expenditure | 44-30-1501(7) | N/A | | TED | | Clarifies that excess free bets deductions cannot be carried forward. |
| | | | | | | | | | | Hit 22:402- Modified the free best deduction calculation for years prior to 1/1/2021, then repeated the modification as best detection calculation that derivation and the set of the set of the set of the set of the Calculation that derivation that derivation cannot be carried forward. Hit 32:1123 eminetic (19)(2)(3)(1)(1)(1)(1)(1)(1)(1)(1)(1)(1)(1)(1)(1) |
| | | | | | | | | | | add (4.5), (8), and (9). HB 23-1112 added |
| | | | | | | | | | | |
| | | | | | | | | | | Created a temporary expansion of the cred for Tax Year 2024 and then starting in Tax Year 2025 adjusts the amounts for inflation inflation exceeds a certain level. The expansion is repealed 12/31/2026. |
| | | | | | | | | | | for Tax Year 2024 and then starting in Tax Year 2025 artists the amounts for inflation |
| | | | | | | | | | | inflation exceeeds a certain level. The |
| | | | | | | | | | | expansion is repeated 12/31/2026. |
| | | | | | | | | | | LIP 24 1399 croater raction 20 23 132 7 to |
| | A resident individual who claims a federal | | | | | | | | | start a pilot program to identify taxpayers |
| | child tax credit for an eligible child on the individual's forteral tax roturn is allowed a | | | | | | | | | eligible for the credit to file an amended return for up to two prior tax vers and |
| Child Tax Credit | A resident individual who claims a federal child tax credit for an eligible child on the individual's federal tax return is allowed a child tax credit against their Colorado income taxes for the aime tax year. | | N/A | Will Review - New Expenditure | | | | | | requires the contractor to provide a report |
| Child Tax Credit | income taxes for the same tax year. | 2026 Required | N/A | Will Review - New Expenditure | 39-22-129 | N/A | | N/A | | HB 24-1288 creates section 39-22-121.7 to star a pilot program to identify tappyers eligible for the credit to file an amended return for up to theo piror tarx yers and requires the contrador to provide a report on the pilot program by 12/15/2015. The bil |
| | | | | | | | | | | HB 24-1053 reinstates a refundable income |
| | | | | | | | | | | income tax year commencing on January 1, |
| | | | | | | | | | | 2022, so that the credit is available for the income tay year commanding on frances 1 |
| | | | | | | | | | | 2024, and is available in a different amount |
| | | | | | | | | | | to joint-mers. Notwithstanding the income- based reductions in the allowable credit |
| | | | | | | | | | | amount, a taxpayer who also qualifies for a |
| | | | | | | | | | | heat assistance grant during calendar year |
| | | | | | | | | | | 2024 is eligible to receive the full credit amount Section 1 of the art consists the |
| | It is an income tax credit to help income- | | | | | | | | | property tax administrator to provide |
| | It is an income tax credit to help income- qualified seniors afford housing. The credit amount varies based on the taxpayers | | | | | | | | | We want want want want want want want want |
| Senior Housing Income Tax Credit | income. | 2025 Required | N/A | Will Review - New Expenditure | 39-22-544 | 12/31/ | //2022 | Unk | hown | senior property tax exemption. |
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| | For income tax years commencing on or after January 1, 2022, but before January 1, | | | | | | | | | |
| | For income tax years commencing on or after January 1, 2022, but before January 1, 2026, an eligible early childhood educator is allowed a credit against their Colorado | | | | | | | | | |
| Early Childhood Educator Credit | income taxes. | 2025 Required | N/A | Will Review - New Expenditure | 39-22-547 | 1/1/ | 1/2026 | N/A | | |
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| | Exclusion reduced risk opprets and | | | | | | | | | |
| | Excise taxes of indexed (c) (growth and takkets up of the set of the set of the taxes can be a set of the co | | | | | | | | | |
| | Entropy to an expension of the opport to an expension of the expension of the expension of the expension of the expension of opportunity and entropy of the expension of the exp | | | | | | | | | |
| Reduced Cigarette Tax Rate for Modified Ri Tobacco Products | Excise taxes on induced risk digretita and tableco products are lived at a bown rate that mail/shoul adjustma and bolacci and a mail/shoul adjustma and bolacci as checkels to snorease barreaus 2022 and 2027. | 2026 Required | N/A | Will Robers - New Expanditure | 39-28-103 | N/A | | | | |
| Reduced Opporting Tax Rose for Modified Ro Tobacco Products | Excite two or exceed risk opportunated tablector excited as twoice can be then traditional opportunate and tablecto products. The tar antia, while will be only in decideable to increase between 2021 and 2007. | 205 Inspired | NA | Will Review - New Expenditure | 99 28 103 | NA | | | | |
| Reduced Operate Tar Asis for Modified Ri Tobacco Products | Exclusitations on reduced risk oppreter and tradeaco produced, saw twice of a 1 server rate model. The tark rate (saw that the same rate and rate of the same rate of the same rate of the tark excluded to increase between 2021 and 2027. | 2005 Required | N/A | Will Review - New Expenditure | 59-78-563 | N/A | | | | |
| Refuced Operation Yes Nato for Modified Ro Tobacco Products | Exclusions on exclusion (nal digorettis and tobacco productis are liveriar at a tobacco product). The tare rank, and all solver, it is double to increase between 2021 and 2027. | 2015 Required | N/A | Will Review - New Expenditure | 1928-00 | 5/6 | | | | |
| Related Caparity Tay has for Modified Ro Tobarty Products | Excite taxes on reduced risk opprets and tableco products are travel of a several product. The travel several taxes are also been as the several tax declarised to increase between 2021 and 2007. | XXX Report | NA | Will Rober - New Equivalent | 928-88 | N/A | | | | |
| Released Opports Tax has for Modified fla Takazen Products | Exclusions on reduced risk (greetite and tableco produced are invited at a lower rate that an additional (greater and balance product). The lare rate, while will below (i to be a start of the start of the start of the product). The lare rate, while will be any of the start of the start of the start of the product of the start of the start of the start of the product of the start of the start of the start of the product of the start of the start of the start of the product of the start of the start of the start of the product of the start of the start of the start of the product of the start of the start of the start of the product of the start of the start of the start of the product of the start of the start of the start of the start of the product of the start | 2018 Required | N/A | Will Review - New Expenditors | 3934 500 | NA | | | | |
| Natural Figurets Ta this to Muddled R Talaaca Products | | 205 Report | NA | Will Review - New Expenditure | 39-38-80 | NB | | | | |
| | | 202 Report | N/A | Will Rovier - New Expenditure | 39.34.60 | ΝA | | | | |
| | | 200 Report | N/A | Will Review - New Expenditure | 393840 | ųл | | | | |
| | | 2015 Required | NA | Will Review - New Dependiture | 99.39.50 | NA | | | | |
| | | 208 Report | N/A | Will Review -New Expenditors | 3938-88 | <u>4/4</u> | | | | |
| | | 203 Reported | N/A N/A | Will Review - New Expenditure Will Review - New Expenditure | 39.28.500 39.36.640 | N/A N/A | | | | |
| | Noticitie products, upon which excise tax has been reported and park, are shaped on without tax parks the back by torus residence tax tax ta back by torus residence | | N/A | | | N/A N/A | | | | |
| | | | N/A N/A | | | N/A N/A | | | | |
| | | | N/A N/A | | | N/A N/A | | | | |
| | | | N/A N/A | | | N/A N/A | | | | |
| | | | N/A N/A | | | N/A N/A | | | | |
| | | | N/A N/A | | | N/A N/A | | | | |
| Waster Products Tay Cast for Products Disparts Date of solar Readers | Nection products, upon which excise has has been reported and paid, an ellippid or without the start is the start of the start without the start is the start of present the start, update is build by these the start, update is build by these the start, update is build by the start, update is build by the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the | | N/A N/A | | | N/A 5/A | | | | |
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| Waster Products Tay Cast for Products Disparts Date of solar Readers | Nection products, upon which excise has has been reported and paid, an ellippid or without the start is the start of the start without the start is the start of present the start, update is build by these the start, update is build by these the start, update is build by the start, update is build by the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the | | N/A N/A | | | N/A 5/A | | | | |
| Waster Products Tay Cast for Products Disparts Date of solar Readers | Nection products, upon which excise has has been reported and paid, an ellippid or without the start is the start of the start without the start is the start of present the start, update is build by these the start, update is build by these the start, update is build by the start, update is build by the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the | | N/A N/A | | | . k/л | | | | |
| Waster Products Tay Cast for Products Disparts Date of solar Readers | Nection products, upon which excise has has been reported and paid, an ellippid or without the start is the start of the start without the start is the start of present the start, update is build by these the start, update is build by these the start, update is build by the start, update is build by the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the | 205 Separa | NA | Wit Rolew - Your Especificat | 9336538 | 80 | | | | |
| Waster Products Tay Cast for Products Disparts Date of solar Readers | Notative products, upon which maske tar has been reported and paid, are objected or well-and the state of the sould by those regulations, usered objects may be and address to the base sould by those regulations processed by the Department of Revers. | | N/A N/A | | | N/A N/A | | | | |
| Waster Products Tay Cast for Products Disparts Date of solar Readers | Nection products, upon which excise has has been reported and paid, an ellippid or without the start is the start of the start without the start is the start of present the start, update is build by these the start, update is build by these the start, update is build by the start, update is build by the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the | 205 Separa | NA | Wit Rolew - Your Especificat | 9336538 | 80 | | | | |
| Waster Products Tay Cast for Products Disparts Date of solar Readers | Nection products, upon which excise has has been reported and paid, an ellippid or without the start is the start of the start without the start is the start of present the start, update is build by these the start, update is build by these the start, update is build by the start, update is build by the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the | 205 Separa | NA | Wit Rolew - Your Especificat | 9336538 | 80 | | | | |
| Waster Products Tay Cast for Products Disparts Date of solar Readers | Nection products, upon which excise has has been reported and pairs, an eligipat or without the starts in the start of the without the starts in the start of present the start, update in the start of present the start, update in the start of present regulations precised by the Department of Research | 205 Separa | NA | Wit Rolew - Your Especificat | 9336538 | 80 | | | | |
| Waster Products Tay Cast for Products Disparts Date of solar Readers | Nection products, upon which excise has has been reported and pairs, an eligipat or without the starts in the start of the without the starts in the start of present the start, update in the start of present the start, update in the start of present regulations precised by the Department of Research | 205 Separa | NA | Wit Rolew - Your Especificat | 9336538 | 80 | | | | |
| Waster Products Tay Cast for Products Disparts Date of solar Readers | Nection products, upon which excise has has been reported and pairs, an eligipat or without the starts in the start of the without the starts in the start of present the start, update in the start of present the start, update in the start of present regulations precised by the Department of Research | 205 Separa | NA | Wit Rolew - Your Especificat | 9336538 | 80 | | | | |
| Waster Products Tay Cast for Products Disparts Date of solar Readers | Notice products, upon which micks tax has been reported and paid, are shipped of transported by the distributor to reason relations | 205 Separa | NA | Wit Rolew - Your Especificat | 9336538 | 80 | | | | |
| Noone Probati Ta Cast for Probati Dagard to Out of state Analysis Noone Probati Ta Cast for Probati Dagard to Out of state Consumers | Notice product, goon which socies tas has seen reported and paid, we object of transcripted of the site biologic pains transcripted of the site biologic pains that have been reported and the site biologic pains that have been reported and site may be made to address product, goon which socies tas has been product, been be been addition product and addition of the socies and publicity. | 205 Separa | NA | Wit Rolew - Your Especificat | 9336538 | 80 | | | | |
| Noone Probati Ta Cast for Probati Dagard to Out of state Analysis Noone Probati Ta Cast for Probati Dagard to Out of state Consumers | Notice product, goon which socies tas has seen reported and paid, we object of transcripted of the site biologic pains transcripted of the site biologic pains that have been reported and the site biologic pains that have been reported and site may be made to address product, goon which socies tas has been product, been be been addition product and addition of the socies and publicity. | 205 Separa | NA | Wit Rolew - Your Especificat | 9336538 | 80 | | | | |
| Nactor Product, Tar Craft for Product Stepper In Out of state Readow Nactor Product, Tar Craft for Product Subject In Out of state Consumer | Notices products, upon which master tas has been reported and park, are fulged of which tasks tasks tasks task and tasks tasks tasks and tasks tasks tasks tasks tasks tasks tasks tasks reported tasks tasks tasks tasks tasks tasks reported tasks tasks tasks tasks tasks tasks reported tasks tasks tasks tasks tasks reported tasks t | 205 Separa | NA | Wit Rolew - Your Especificat | 9336538 | 80 | | | | |
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| Every distribution shall file a return with the department by the transmitted by of the month this integration and compared and shall transmitted second of the adva, amount extends the second of the adva, amount extends the second of the distribution expenses in the adjustment that advalant's expenses in the adjustment advalant and the fact as if any distribution advalant and the second advalant the adjustment advalant communication advalant advalant advalant distribution advalant advalant advalant advalant distribution advalant advalant advalant distribution advalant advalant advalant distribution advalant advalant advalant distribution advalant advalant distribution advalant advalant advalant distribution advalant advalant distribution advalant advalant distribution advalant advalant distribution advalant advalant distribution advalant advalant distribution | | | |
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| month following the month regional and shall literative sensition have not and and, like some and and another than the source of any amount reminds in cost with address's and and experient in fair inclusions and address and experient in fair inclusions and address and reminding that is, don't the source of reminding that is, don't the source of the execution of the source of the source of the source of the execution of the source of | | | |
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| anoutrembulk to cover the distributor's expense in the distributor's definition of the tas. If any distributor's definition of the tas. If any distributor's definition of circumstances down to the subdiction of the execution device of the displanment, the | | | |
| the fact of the state of the st | | | |
| remitting the star, softwork man in unstroad circumstances shows the satisfaction of the executive director of the department, the | | | |
| the executive director of the department, the | | | |
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| Nicotine Products Tax Vendor Discourt collecting and remitting the tax. 2005 Required N/A Will Review - New Expenditure | 39-28.6-107(2) N/A | | |
| NECESSING PRODUCTS LAR VENDOOL DECOUNT CONFECTING AND FRANCES THE LAR. 2006 REQUESTS N/A VENDOOL DECOUNT CONFECTING AND FRANCES - NEW EXPENDITION OF | 39-28.6-107(2) N/A | | |
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| Eadables i obre raa not for modifici ni ni tobaco producti. Ta ha moures i in choluké to increase beneven 2022 nel 2022, but till Adacad Nicolek Producti Ta kell der Um bene traha nev nodelite i kabaza | | | |
| to increase between 2021 and 2022, but still Reduced Nicotine Products Tax Rate (* beiter Ann en on-official risk tobacco | | | |
| Modified Risk Tobacco Products products. 2026 Required N/A Will Review - New Expenditure | 39-28.6-103 N/A | | |
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| | | | This was initially created by HB 15-1301 as a |
| | | | This was initially created by HB 15-1301 as a temporary tax expenditure from 2015-2018. |
| Tobacco productu, upon which excise tan has been reported and bails are whiched or | | | SB 18-179 attempted to make the credit permanent but was vehicle by the Greener |
| transported by the distributor to a consumer without the rate or early the lower to a 1013 | | | so the tax expenditure expired in 2018 |
| Tablorg profiled, upper Nell's ta Nel Berginardia de Jage de Vegel de Serviçoria de Vegel de Vegel de Serviçoria de Vegel de Vegel de Serviçoria de Serviçoria de Serviçoria de Vegel de Serviçoria de S | | | This was initially created by PH 53-102 as a temporty face specification PD 525-2014. Stal 5.17 detemports to market the creation of the second se |
| Out-of-state Tobacco Sales Credit (Sales to Consumer) distributor in accordance with regulations Consumer) prescripted by the department. 2005 Required N/A Will Review - New Expenditure | 39-28.5-107(1) N/A | | permanent credit for tax years beginning 2021. |
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| Exempts the sales of periodic sand incontinence products, including diapers, | | | |
| Essential Hygiene Products Exemption at Las Exa. 2025 Required N/A Will Review - New Expenditure | 39-26-717(2)(m) and (n) N/A | | |
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| Fotabilishes a lower tax rate for montified risk | | | |
| Establishes a lower tax rate for modified risk tobacco products. The amount is scheduled | | | |
| to increase between 2023 and 2022, but still Reduced Tobacco Products Tar Nate Faite of the hole of the third of the that one of the | | | |
| Edabilities a lower tar orte for modified rivis takacar products. The amount is sholided Hoddified Nai Yabacan Products. Tar ken of the amount | 39-28.5-102(1) and (2) N/A | | The General Assembly may want to consider |
| to increase between 2021 and 2027, but still Reduced Tobacco Products Tar Rate for be lower than non-modified risk tobacco | 39-28.5-102(1) and (2) N/A | | The General Assembly may work to consider weather and the second se |
| to increase between 2023 and 2022, but still Reduced Tobacco Products Tar Nate Faite of the hole of the third of the that one of the | 59-28.5-102[1] and [2] N/A | | The change of searching may want to consider wateries: - The legipout strong Office field electrics is receiving in strong the distability performance |
| to increase between 2023 and 2022, but still Reduced Tobacco Products Tar Nate Faite of the hole of the third of the that one of the | 39-28.5-102[1] and [2] N/A | | The General Assembly may want to consider webger: - The flight-sector dOffice Base Reduction is - The flight-sector desibility performance expectations. - The tack base flight to the secondorie |
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| to increase between 2023 and 2022, but still Reduced Tobacco Products Tar Nate Faite of the hole of the third of the that one of the thete of thete of the thete of thete of the thete | 39-28-5-00(1) and (2) N/A | | The General Assembly may work to consider website: The series of the status balancias is meaning in Intera and establish performance expectation. The series of the series of the series of the series provide should be left in safety and performance establish should be left in safety and performance the left advanced integer officer on ingrigonal house Officer. |
| balaasi halaasi hadaa ha ka | 20-28.5-00(1) and (2) N/A | | The Gamera's Assembly may want to consider whether: - The legispoint times of this leak technics is modeling to sharing a statistical calculates performance - The task bandling that the task asymptotic performance provides takable that the task asymptotic performance provides takable that the task performance convoluted with employment criterial calculates to be devided a statistic performance to be devided a statistic performance to be devided a statistic performance that and the statistic performance of the statistic of performance and the statistic performance. Performance and the statistic performance is the statistic of performance and the statistic performance is the statistic of performance and the statistic performance is the statistic performance and the statistic of performance and the statistic performance and the statistic performance and the statistic of performance and the statistic peri |
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| Auder false budget false | 18-1-591(35) NA | ۵. ۱/۱/۵۵۹ ۵۵۵-۱۲۶ و۶۵۶-۱۳۵ مراز (۱/۱/۵۵۹ ۵۵۹-۱۳۹ و۶ | The observation data status by any server to the observation of the ob |

| | | | | | | | | | | House Bill 22-1017 expanded the exemption |
|---|--|-----------------------|-----|--------------------------------|----------------------|------|---|---------------------|--|---|
| | | | | | | | | | The General Assembly may want to conside modifying this exemption to align it with Department of Revenue practice, which is to | another state or a foreign country. It also |
| | Exempts individuals from paying excise tax | | | | | | | | Department of Revenue practice, which is to allow the exemption for up to 1 gallon (4 | to increased the exempt amounts of alcohol beverages to be brought into the state. for |
| Excise Tax Exemption for Alcoholic | compose non-industrial discondisis on up to 1 galon (or 4 libers) of alcoholic beverages in their possession when they arrive in Colorado airports on flights originating outside the United States. | | | | | | | | allow the exemption for up to 1 gallow in the exemption of the state, regardless of where they were obtained or how they were boaght into Colorado. | to increased the exempt amounts of alcohol beverages to be brought into the state, for personal use and not for sale, up to the following amounts: 2.25 galances of winous liquor; and 5 thers of spirituous liquor. 58 24-300 added an additional ordering for a rate at oquarky as an enterprise some. (b) NOTWITHSTANDING SUBSECTION (1)(a) OF THIS SECTION (10) NO NO |
| Excise Tax Exemption for Alcoholic Beverages Originating Outside of the U.S. / Foreign Alcohol Exemption | arrive in Colorado airports on flights | 2025 Discretionary | | Not Salartari for Re-review | 44-3-106(4) | | 4/1/2020 2020-TE13 | Could not determine | obtained or how they were brought into | liquor and hard cider; 9 liters of vinous |
| Foreign Alconol Exemption | originating outside the onised states. | 2025 Uncreatinary | NO | NOT SENELLED FOR NO -FEVREW | 44-3-100(4) | N/A | 4/1/2020 2020-1013 | Could not determine | Colorado. | SB 24-190 added an additional criteria for a |
| | | | | | | | | | | area to qualify as an enterprise zone: (b) NOTWITHSTANDING SUBSECTION (1)(a) OF |
| | | | | | | | | | | THIS SECTION, ON OR AFTER JULY 1, 2024, BUT BEFORE JANUARY : |
| | | | | | | | | | | 2034, ANY MUNICIPALITY, COUNTY, OR GROUP OF CONTIGUOUS |
| | | | | | | | | | | MUNICIPALITIES OR COUNTIES MAY PROPOSE AN AREA OF SUCH MUNICIPALITY, |
| | | | | | | | | | | COUNTY, OR GROUP OF MUNICIPALITIES OR COUNTIES TO BE |
| | | | | | | | | | | DESIGNATED AS AN ENTERPRISE ZONE. |
| | Any taxpayer who is subject to the tax on insurance premiums may claim such credit or refund against such insurance premium | | | | | | | | | SO LONG AS THAT AREA IS A RURAL AREA DESIGNATED AS A TIER ONE |
| | or refund against such insurance premium tax to the same extent as the taxpayer would have been able to claim such credit or | | | | | | | | | TRANSITION COMMUNITY AS DEFINED IN SECTION 8-83-502 (10). |
| Enterprise Zone Parallel Credits for Insurance Premium Taxes | have been able to claim such credit or refund against income tax | 2025 Discretionary | No | Not Selected for Re-review | 39-30-107.6 | N/A | 1/1/2020 2020-TE9 | TRD | None | SR 24-190 also provides that for 1/1/2025- |
| | rearie against monthe ast. | 2023 Disclosurary | NO | HOLD REAL POINT REPORTED | 3930-107.0 | nya. | 1111000 2000-100 | 100 | AUTR | SB 24-190 also provides that for 1/1/2025- SB 24-190 added an additional criteria for a area to qualify as an enterprise zone: (b) NOTWITHSTANDING SUBSECTION (1)(a) OF THIS SECTION, ON OR AFTER JULY 1, 2024, BUT BEFORE JANUARY 2024 ADM KINICIPALITY |
| | | | | | | | | | | NOTWITHSTANDING SUBSECTION (1)(a) OF |
| | | | | | | | | | | THIS SECTION, ON OR AFTER JULY 1, 2024, BUT BEFORE JANUARY : |
| | | | | | | | | | | 2034, ANY MUNICIPALITY, COUNTY, OR GROUP OF CONTIGUOUS MUNICIPALITIES OR COUNTIES MAY |
| | | | | | | | | | | MUNICIPALITIES OR COUNTIES MAY PROPOSE AN AREA OF SUCH MUNICIPALITY, |
| | | | | | | | | | The General Assembly may want to: Consider whether the Enterprise Zone Tax | COUNTY OR GROUP OF |
| | Exempts from sales and use tax machinery, machine tools/parts, and materials used for | | | | | | | | Constar whether the Enterprise zone Fac Expenditures are meeting their intended purpose and establish performance | DESIGNATED AS AN ENTERPRISE ZONE, SO LONG AS THAT AREA IS A RURAL AREA |
| | machine tools/parts, and materials used for the construction and repair of machinery and machine tools/parts valued in excess of | | | | | | | | purpose and establish performance measures to clarify its intent for evaluating | SO LONG AS THAT AREA IS A RURAL AREA DESIGNATED AS A TIER ONE TRANSITION COMMUNITY AS DEFINED IN |
| Enterprise Zone Manufacturing Machinery | and machine tools/parts valued in excess of \$500 that are used exclusively for | | | | | | | | their effectiveness. | TRANSITION COMMUNITY AS DEFINED IN RT SECTION 8-83-502 (10). |
| Enterprise Zone Manufacturing Machinery Sales Tax Exemption / Manufacturing Machinery Sales Tax Exemption | SSO0 that are used exclusively for manufacturing tangible personal property in an enterprise zone. | 2025 Discretionary | No | Not Selected for Re-review | 39-30-106 | N/A | 1/1/2020 2020-TE9 | \$ 370.000.0 | Consider amending statute to better targe the Enterprise Zone Tax Expenditures and improve their effectiveness. | SB 24-190 also provides that for 1/1/2025- HB 2022-1418 |
| | | | | | | | | | | HB 2022-1418 |
| | A nonrefundable income tax credit is | | | | | | | | VACANT COMMERCIAL BUILDING CREDIT | SB 24-190 added an additional criteria for a area to qualify as an enterprise zone: (b) NOTWITHSTANDING SUBSECTION (1)(a) OF |
| | allowed to the owner or tenant of a qualified | | | | | | | | THE GENERAL ASSEMBLY MAY WANT TO | NOTWITHSTANDING SUBSECTION (1)(a) OF |
| | A nonrefundable income tax credit is allowed to the owner or tenant of a qualified building in a netroprise zone who makes qualified expenditures for the purpose of | | | | | | | | CONSIDER WHETHER THE ENTERPRISE 2ON TAX EXPENDITURES ARE MEETING THEIR | IE THIS SECTION, ON OR AFTER JULY 1, 2024, BUT BEFORE JANUARY : |
| | rehabilitating the building for commercial use. The building must be at least 20 years | | | | | | | | INTENDED PURPOSE AND ESTABLISH PERFORMANCE MEASURES TO CLARIFY ITS | 2034, ANY MUNICIPALITY, COUNTY, OR GROUP OF CONTIGUOUS |
| | old and have been unoccupied for at least two years. The credit is equal to 25% of the | | | | | | | | INTENT FOR EVALUATING THEIR EFFECTIVENESS. | MUNICIPALITIES OR COUNTIES MAY PROPOSE AN AREA OF SUCH MUNICIPALITY, |
| | cost of rehabilitating the building and is limited to \$50,000 per building. A taxpayer | | | | | | | | THE GENERAL ASSEMBLY MAY WANT TO CONSIDER AMENDING STATUTE TO BETTER | COUNTY, OR GROUP OF MUNICIPALITIES OR COUNTIES TO BE |
| | who is allowed a federal rehabilitation credit pursuant to sections 38.46 and 47 of the | | | | | | | | TARGET THE ENTERPRISE ZONE TAX EXPENDITURES AND IMPROVE THEIR | DESIGNATED AS AN ENTERPRISE ZONE, SO LONG AS THAT AREA IS A RURAL AREA |
| Enterprise Zone Vacant Commercial Buildine | Internal Revenue Code cannot claim the | | | | | | | | EFECTIVENESS temporarily autoods could | |
| Rehabilitation Credit / Vacant Commercial Building Rehabilitation Credit | vacant building rehabilitation credit for the same rehabilitation expenditures. | 2025 Discretionary | No | Not Selected for Re-review | 39-30-105.6 | N/A | 1/1/2020 2020-TE9 | \$ 268,000.0 | carryforward period under 24-46-1-4.3 & 0 107 | DESIGNATED AS A TERI ONE TRANSITION COMMUNITY AS DEFINED IN SECTION 8-883-502 (20). SB 24-190 added an additional critaria for an area to qualify as an enterprise zone: (b) NOTWITHSTANDING SUBSECTION (1)(a) OF THIS SECTION, ON OR AFTER JULY 1, 2024, BUT BEFORE JANUARY : 2014 ABY MINICIPAL ITY |
| | | | | | | | | | | SB 24-190 added an additional criteria for a area to qualify as an enterprise zone: (b) |
| | An income tax credit is allowed to a taxpayer who makes expenditures in research and | | | | | | | | | NOTWITHSTANDING SUBSECTION (1)(a) OF THIS SECTION. ON OR |
| | experimental activities conducted in an | | | | | | | | | AFTER JULY 1, 2024, BUT BEFORE JANUARY |
| | who makes expenditures in research and experimental atchines conducted in an enterprise zone for the purpose of carrying out a totak or business. The credit is equal to 35 of the amount by which the taxpayor's | | | | | | | | THE GENERAL ASSEMBLY MAY WANT TO CONSIDER WHETHER THE ENTERPRISE ZON | COUNTY, OR GROUP OF CONTIGUOUS |
| | s to the amount of which the taxpayer's research and experimental expenditures in an enterprise zone exceed the average of the | | | | | | | | TAX EXPENDITURES ARE MEETING THEIR | PROPOSE AN AREA OF SUCH MUNICIPALITY |
| | taxpayer's research and experimental | | | | | | | | INTENDED PURPOSE AND ESTABLISH PERFORMANCE MEASURES TO CLARIFY ITS | COUNTY, OR GROUP OF MUNICIPALITIES OR COUNTIES TO BE |
| | expenditures in the same enterprise zone over the two preceding tax years. The credit is divided evenly over four tax years, with | | | | | | | | INTENT FOR EVALUATING THEIR EFFECTIVENESS. | DESIGNATED AS AN ENTERPRISE ZONE, SO LONG AS THAT AREA IS A RURAL AREA |
| | | | | | | | | | THE GENERAL ASSEMBLY MAY WANT TO CONSIDER AMENDING STATUTE TO BETTER | DESIGNATED AS A TIER ONE TRANSITION COMMUNITY AS DEFINED IN |
| Enterprise Zone Research & Experimental Credit / Research and Experimental Activitie Credit / Research and Development Credit | which the expenditures were made at 25% is of the credit allowed for each of the | | | | | | | | TARGET THE ENTERPRISE ZONE TAX EXPENDITURES AND IMPROVE THEIR 0 EFFECTIVENESS. | SECTION 8-83-502 (10). |
| Credit / Research and Development Credit | subsequent three tax years. | 2025 Discretionary | No | Not Selected for Re-review | 39-30-105.5 | N/A | 1/1/2020 2020-TE9 | \$ 643,000.0 | 0 EFFECTIVENESS. | SB 24-190 also provides that for 1/1/2025- HB 2022-1418 |
| | | | | | | | | | | |
| | A nonrefundable income tax credit is allowed to an employer who operates a business facility within an enterprise zone and whose business adds value to the | | | | | | | | THE CONTRACT CONTRACT OF | S8 24-190 added an additional criteria for a area to qualify as an enterprise zone: (b) NOTWITHSTANDING SUBSECTION (1)(a) OF |
| | allowed to an emproyer who operates a business facility within an enterprise zone | | | | | | | | CONSIDER WHETHER THE ENTERPRISE ZON | NOTWITHSTANDING SUBSECTION (1)(a) OF IE THIS SECTION, ON OR AFTER JULY 1, 2024, BUT BEFORE JANUARY |
| | | | | | | | | | THE GENERAL ASSEMBLY MAY WANT TO CONSIDER WHETHER THE ENTERPRISE ZON TAX EXPENDITURES ARE MEETING THEIR INTENDED PURPOSE AND ESTABLISH | AFTER JULY 1, 2024, BUT BEFORE JANUARY 2034, ANY MUNICIPALITY, |
| | commodities. The credit is \$500 for each additional employee at the business facility, | | | | | | | | PERFORMANCE MEASURES TO CLARIFY ITS INTENT FOR EVALUATING THEIR | COUNTY, OR GROUP OF CONTIGUOUS MUNICIPALITIES OR COUNTIES MAY |
| | averaged over the course of the year, in | | | | | | | | EFFECTIVENESS. THE GENERAL ASSEMBLY MAY WANT TO | PROPOSE AN AREA OF SUCH MUNICIPALITY COUNTY, OR GROUP OF |
| | excess of the highest average number of employees at the facility in any prior tax year. This credit is in addition to the | | | | | | | | CONSIDER AMENDING STATUTE TO BETTER TARGET THE ENTERPRISE ZONE TAX | MUNICIPALITIES OR COUNTIES TO BE DESIGNATED AS AN ENTERPRISE ZONE. |
| Constanting Providence of the second | year. This credit is in addition to the enterprise zone business facility new employee credit. Employers in Enanced | | | | | | | | EXPENDITURES AND IMPROVE THEIR EXPENDITURES AND IMPROVE THEIR EFFECTIVENESS, temporarily extends credit | DESIGNATED AS AN ENTERPRISE ZONE, SO LONG AS THAT AREA IS A RURAL AREA DESIGNATED AS A TIER ONE |
| Enterprise Zone Agricultural Processing Employee Credit / Agricultural Processing Employee Credit | employee credit. Employers in Enanced Rural Enterprise Zones are allowed an additional \$500 credit per employee. | | | | | | | | rarodorward period under 24.45.1.43.8 | TRANSITION COMMUNITY AS DEFINED IN |
| Employee Credit | additional \$500 credit per employee. | 2025 Discretionary | No | Not Selected for Re-review | 39-30-105.1(3) | N/A | 1/1/2020 2020-TE9 | \$ 91,000.0 | 0 107 | SECTION 8-83-502 (10). HB 2022-1418 |
| | | | | | | | | | | HB 2022-1418 SB 24-300 added an additional orheria for area to qualify as an enterprise zone: (b) NOTWITHSTANDING SUBSECTION (1)(a) OF ETHIS SECTION, ON OR AFTER JULY 1, 2024, BUT EFCRE JANUARY 2034, ANY MUNICIPALITY, COUNTY, OR GROUP OF CONTIGUOUS |
| | A nonrefundable income tax credit is allowed to an employer who operates a | | | | | | | | THE GENERAL ASSEMRIT MAY WANT TO | area to qualify as an enterprise zone: (b) NOTWITHSTANDING SURSECTION (314) OF |
| | business facility within an enterprise zone | | | | | | | | CONSIDER WHETHER THE ENTERPRISE ZON | E THIS SECTION, ON OR |
| | allowed to an employer who operates a business facility within an enterprise zone and who produce a health insurance plan or program to their employees. The credit is allowed only for the first two full tax years | | | | | | | | INCOMPANY AND AND ESTABLISH | 2034, ANY MUNICIPALITY, |
| | allowed only for the first two full tax years that the employer operates the business | | | | | | | | | |
| | that the employer operates the business facility in the enterprise zone and is equal to \$1,000 for each insured employee, averaged | | | | | | | | EFFECTIVENESS. THE GENERAL ASSEMBLY MAY WANT TO | PROPOSE AN AREA OF SUCH MUNICIPALITY COUNTY, OR GROUP OF |
| | over the course of the year. To be eligible for the credit the employer must contribute at | | | | | | | | CONSIDER AMENDING STATUTE TO BETTER TARGET THE ENTERPRISE ZONE TAX | MUNICIPALITIES OR COUNTIES TO BE DESIGNATED AS AN ENTERPRISE ZONE. |
| | least 50% of the total cost of the health | | | | | | | | EXPENDITURES AND IMPROVE THEIR | SO LONG AS THAT AREA IS A RURAL AREA |
| Enterprise Zone Employee Health Insurance Credit / Employee Health Insurance Credit | Insurance plan or program. Ine plan or program must comply with certain requirements prescribed by law. | 2025 Discussion may | No | Not Colortool for the covir | 39-30-105-1(1)(b) | N/A | 1/1/2020 2020-TE9 | | EFFECTIVENESS. temporarily extends credit carryforward period under 24-46-1-4.3 & 0 107 | TRANSITION COMMUNITY AS DEFINED IN SECTION 8 82 602 (100) |
| Create / Employee nealth Insurance Credit | requirements prescribed by law. | 2005 Uncretionary | mv. | HAR WINCLED FOR THE FEMALEW | ar-a0-105-1(1)(0) | 3/2 | 47 47 40 AU | × 504,000.0 | THE CONCERN ACCESSION AND | SECTION 8-83-502 (10). HB 2022-1418 |
| | | | | | | | | | THE GENERAL ASSEMBLY MAY WANT TO CONDER CLARIFYING THE CARRYORWARE PERIODS FOR THE NEW EMPLOYEE CREDIT THE GENERAL ASSEMBLY MAY WANT TO CONSIDER WHETHER THE ENTERMISE 200 TAX EXPRINTINGS ARE MEETING THEIR INTERDED PURPOSE AND ESTABLISH DEPERMANANCE HEAS UNET TO A DRIV TO ENTERDED FURPOSE AND ESTABLISH | RD SB 24-190 added an additional criteria for a |
| | | | | | | | | | PERIODS FOR THE NEW EMPLOYEE CREDIT THE GENERAL ASSEMBLY MAY WANT TO | RD SB 24-190 added an additional criteria for a area to qualify as an enterprise zone: (b) NOTWITHSTANDING SUBSECTION (1)(a) OF |
| | | | | | | | | | CONSIDER WHETHER THE ENTERPRISE 20N TAX EXPENDITURES ARE MEETING THEIR | E THIS SECTION, ON OR AFTER JULY 1, 2024, BUT BEFORE JANUARY |
| | A nonrefundable income tax credit is allowed to an employer who executer a | | | | | | | | INTENDED PURPOSE AND ESTABLISH PERFORMANCE MEASURES TO CLARIFY ITS | 2034, ANY MUNICIPALITY, COUNTY, OR GROUP OF CONTIGUOUS |
| | allowed to an employer who operates a business facility within an enterprise zone. | | | | | | | | INTENT FOR EVALUATING THEIR | MUNICIPALITIES OR COUNTIES MAY |
| | The credit is equal to \$1,100 for each additional employee at the business facility, | | | | | | | | EFFECTIVENESS. THE GENERAL ASSEMBLY MAY WANT TO | PROPOSE AN AREA OF SUCH MUNICIPALITY COUNTY, OR GROUP OF |
| | averaged over the course of the year, in excess of the highest average number of | | | | | | | | CONSIDER AMENDING STATUTE TO BETTER TARGET THE ENTERPRISE ZONE TAX | DESIGNATED AS AN ENTERPRISE ZONE. |
| | excess of the highest average number of employees at the facility in any prior tax year. Employers in Enhanced Rural | | | | | | | | EXPENDITURES AND IMPROVE THEIR EFFECTIVENESS. | SO LONG AS THAT AREA IS A RURAL AREA DESIGNATED AS A TIER ONE |
| Enterprise Zone New Employee Credit / New Employee Credit | Participation of the second se | 2025 Discreting http: | No | Not Colortool for the stations | 20.20.105.1/1010 | MA | 1/1/2020 2020-TE9 | | temporarily extends credit carryforward 0 period under 24-46-1-4.3 & 107 | TRANSITION COMMUNITY AS DEFINED IN SECTION 8-83-502 (10). |
| | yayaas aa dala asaanaa ampingka. | 1110 Discretionary | | Construction for renewalk | 52 50° 400 4 [4] 6) | | ., | ÷ 3,583,000.0 | | 22 C TRON BY BY SAVE (200 J. |

| Enterprise Zone Qualified Job Training Program Insectment Tac Cold (Job Program Tac Cold (Job Program Tac | A reproducible income tar codd to allowed to a targetyre who invest in a qualified to barring program for anyopro- tion was producinating within a low care producinating within a low care producination, which a the qualified investment called interpreting and capatile investments in and property and capatile investments are all a property and capatile into the application requirements. | 2025 Discretionary | No | Not folicited for the rootew | 99-30 504(40)(0) | N/A | | 1/1/2000 2006 TE9 | 5 1598,000 DC | CONSIDER WHETHER THE ENTERMISE ZONE TAK ZEPERDITURES ARE MEETING THEIR INTENDED PURPOSE AND ESTABLISH PERFEORMANCE MEASURES TO CLARIFY IST INTENT FOR EVALUATING THEIR EFFECTIVENESS. THE GENERAL ASSEMBLY MAY WANT TO CONSIDER AMENDING STATUTE TO ENTER TANGET THE ENTERMISE ZONE TAX | PROPOSE AN AREA OF SUCH MUNICIPALITY, COUNTY, OR GROUP OF MUNICIPALITIES OR COUNTIES TO BE DESIGNATED AS AN ENTERPHISE ZONE, SO LONG AS THAT AREA IS A RURAL AREA DESIGNATED AS A TIER ONE TRANSITION COMMUNITY AS DEFINED IN SECTION 8-83-002 (10). |
|--|--|--------------------------------------|-----|------------------------------|------------------------------|-----|----------|--------------------|---------------------------------|---|---|
| Calorado Nat Operating Loss Deduction for responsitions / calorado Nat Operating Loss Deduction | The Contract Mar Contracting Late Solutions for Contract Contracting and the Contract Solutions and the Contract of Solution (Solution Solutions) (Solution and Solutions) (Solutions) prior to a type of Solution Solutions) for the same Solution Solution Solutions for some | 2025 Discretionary | No | Not Solid for Ro-coview | 35-22 30431(g) | N/A | | 7/1/2019 2015-1116 | | ANNUAL FEDERAL NET OPERATING LOSS DEDUCTION CAP APPLIES IN COLORADO. The act partially decouples the corporate net operating loss deduction from the federal net operating loss deduction by returning | 42 34 350 444 periodical test for 117,025 2012 margene using the 25 3510 and refs 35 2014 (the tabuse). The act participal 2014 (the tabuse). The act participal 2014 (the tabuse). The act participal 2014 (the tabuse) are act parti |
| Energylia Zona Commarcial Wolde Instantent Tac Crief / Commercial Wolde | Accordinated bit reports the patient may be interested as a commercial truty, but the truty, truty, or sentitude and any parts the source which are patient to the truty of the source which are patient to the same true. The source which are patient to the same true and registrate of Lobited to and much be patients which are patient to the same true and registrate of Lobited to and much be patients the source and the same true true and the same true and the same true true and the same true and the same true constant is minimized by the patients. The constant is minimized by the same true true and the same true and the same true and the same true and the same true and true and the same true and the same true and true and the same true and the same true and true and the same true and the same true and true and the same true and the same true and true and the same true and the same true and true and the same true and the same true and | | | | | | | | | THE GENERAL ASSEMBLY MAY WAAT TO CONSIDER AND/NION STATUTE TO BETTER TARGET THE ENTERPHYSIZ ZONE TAX EXPENDITURES AND IMPROVE THEIR EFFECTIVENESS. SB 23-280 sought to modify the tax credit and make it a wallfable for "innovative motor vehicles and trucks" (i.e., for the conversion, lesse, or purchase of a bi- feel remevable foul truck, electric, hybrid, own ritrogen oxides, pulgei-thybrid electric, | MUNICIPALITIES OR COUNTIES MAY PROPOSE AN AREA OF SUCH MUNICIPALITY, COUNTY, OR GROUP OF MUNICIPALITIES OR COUNTIES TO BE |
| Investment Tax Credit | tax fund. | 2025 Discretionary | No | Not Selected for Re-review | 39-30-104(1)(b) | N/A | | 1/1/2020 2020-TE9 | \$ 21,000.00 | or renewable fuel truck that is | DESIGNATED AS AN ENTERPRISE ZONE, |
| Corporate Detuction for Dovidends Under Sectors 78 of the Internal Revenue Code / INC 28 Indexation | This deduction allows compositions that have disturbed for longing instructures adde to the format tasking source and better for the format tasking source and better deduct the mount transfer all K-2 deduct the mount transfer all K-2 mount all K-2 deduct the mount transfer to the start term and the second transfer to the start term and K-2 mount the mount all K-2 deduct the second the mount all K-2 deduct the sec | 2025 Disordenary 2025 Disordenary | N: | Ret Solicited for To environ | 39-23-364000 19-35-364000 | NA | | 7/(2009 2009 TEM | <513,460,000 5 16.317,000.00 | The GRIENAL ADDRESS MAY WANT TO CONCERT IN THE THE ATTEMPT 2010 CONCERT IN THE ATTEMPT 2010 INTEREST PAPER AND ADDRESS TO THE ATTEMPT INTEREST PAPER AND ADDRESS TO THE ATTEMPT INTEREST ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS INTEREST ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS INTEREST ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS INTEREST ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS INTEREST ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS INTEREST ADDRESS ADDRESS INTEREST ADDRESS ADDRE | THIS SECTION, ON OR AFTER JULY 1, 2024, BUT BEFORE JANUARY 1, 2034, ANY MUNICIPALITY, COUNTY, OR GROUP OF CONTIGUOUS MUNICIPALITIES OR COUNTIES MAY |
| | Allows near Jung start new bootness to claim a safet as onlined for purchases of The safet and the safet in the fund Jung Start Zane. | 2025 Disoretionary | Yes | Selected for he review | 39-30 5-105(3) | | 1/1/2031 | 1/21/2010 2020-TE2 | 5 810.00 | If the General Assembly chooses to extend the Program for future years, it may want to consider adjusting the Program's parameters, such as the stahutory requirements for participating businesses, in order to make the Program more useful for | HB 20-1003 extended program to 1/1/2026 58 21-229 Added performance measures for the tax expenditures is general, but enthinly specific to the sales and us tax ended to HB 24-1001 extended the tax crudits to 1/1/2013 and the grant program 1/1/2015 Add add and the first program 1/1/2015 add add add add add add add add add add |
| RUBAL JUNP START NEW HIRE INCOME TAX CHEOT | Allows flow) jung-start-boolness to chân a new han income sa codd for eigida employees. | 2025 Discritionary | Yes | Schend for Re-rooke | 39-30 5-109(2) | | 1/1/891 | N21/2009 2006 TI2 | \$ 28,947.00 | IF THE GENERAL ASSEMBLY CHOOSES TO | HE 20-1003 extended program to 3/1/2026 SE 21-229 added a parpera and performance measures. No charges to the New Yes corell regregating the poly consideration. No 24-2003 extended the trac corells to 1/1/2011 and the grant program 1/2/2015. No assumedit sufficients for a new statement of the program 1/2/2015. No assumedit sufficients for a new statement of the program 1/2/2015. No assumedit sufficient for a new statement of the program 1/2/2015. No assumedit sufficient of the new statement of 51 for a new with populations under 500,001 |
| hard Jung-start New Rusiness income Tax Credit / New Business Oreids | The fluid lang-Start New Buckess Income Tax Outil provides may buckesses with a context provide space buckets and income run calling on buckess activities that status on the track all provides that | 2025 Discretionery | Yes | Selected for Re-evoluer | 39-30-5-109(1)(H)(I) | | 1/1/003 | 1/1/2010 X00-112 | \$ 2419700 | IF THE GENERAL ASSEMBLY CHOOSES TO | HB 22.1003 extended program to 3/J/2025 and addet reporting protein exploriments to allow for evaluation on class, referent, and accordination enrols and adds from the Commission. HB 24-1001 softwards the size orafics to 3/J/2013 and the gamps program J1/2025. Also alements qualifications for a new reference of 3 for a raise with populations under 100005 |

| OI and Gas Severance Tax Ad Valorem Ore | The Oil and Gas Severana Tar Ad Valorem Codel allows towards to Gam a codel of allowed towards and the observation of the valorem to all appropring taxes assumed or patiential of the faith and the severand taxes and the severand taxes and taxes and taxes and the severand taxes and taxes and taxes and the severand taxes a | | | | | | | | Naviency de la factoria de puis la construit de la construit de puis la construit de la constr |); and add (2)(c)) and (2)(c) |
|--|---|--------------------|-----|-----------------------------|-----------------|-----|--------------------|--|--|-----------------------------------|
| / Ad Valorem Credit | Levies). | 2029 Discretionary | TBD | May Re-Review | 39-29-105(2)(b) | N/A | 7/1/2020 2020-TE24 | \$308.7 million | HB 23-1272 reduced the amount of the introductory portion; and (1) Requiring the Deductions to be reported | d add (2)(d) |
| OI and Gas Severants Tax Deduction for | The deductions when property to default transversition, etcanducture, and processing costs when calculating they grass incomes for old and grass waters to as | | | | | | | \$240 B million (combined with manufacturing and processing costs deduction) | by any any any any any any any an | lied that only direct |
| Transportation Costs | purposes. | 2025 Discretionary | Yes | Selected for Re-review | 39-29-102(3)(a) | N/A | 7/1/2020 2020-TE16 | deduction) | manufacturing oil and gas. eligible. (1) Requiring the Deductions to be reported | |
| OI and Gas Severance Tax Deduction for | The backcition allow supports to defact processing costs when challenge there grass incomes for all and grass many costs and the grass incomes for all and grass many costs and | | | | | | | \$240.8 million (combined with | In spacetar bit kiterat servers of sharping Bottome of the serverset as to that spacetar servers and the serverset as to that bottome of the serverset as to that bottome of the serverset as the servers bottome of the serverset as the servers definition of constraints and the serverset as the serverset definition of serverset count definition of the Serverset training to the serverset as the serverset training to the serverset training training training to the serverset training training trai | lied that only direct |
| Manufacturing and Processing Costs | purposes. | 2025 Discretionary | Yes | Selected for Re-review | 39-29-102(3)(a) | N/A | 7/1/2020 2020-TE16 | transportation costs deduction) | manufacturing oil and gas. eligible. | |
| Excise Tax Credit for Unsalable Opparettes Returned to Manufacturer or Destroyed by | Allows (general whole other to clinic a could, for any paid or unutable (generals that have been relationed to the manufacture of electronic by the standard clinic of | 2025 Discretionary | | | | | | \$ 285,000.00 | | |
| Distributor / Unsalable Cigarettes Credit | destroyed by the wholesaler | 2025 Discretionary | No | Not Selected for Re-review | 39-28-104(3) | N/A | 1/1/2020 2020-TE5 | \$ 286,000.00 | None | - |
| Cigarette Escle Tas Stamp Discount / Cigarette Stamp Discount | The Cognetis States Discover allows cognetis which allow to purchase cignetts states from the Department of Review at a 18 Def partner discover all divert fare value. All the Discover allows are allowed and the states and purchasing damps, which purchase written the taxes have beep add. | 2025 Discretionary | No | Not Selected for the review | 39-28-104(1)(a) | N/A | 2/1/2000 2000-TE6 | \$1.43 million | None | |
| | | | | | | | | | | |
| Energy Used for Industrial & Manufacturing Purpose Lemmption / Industrial Energy Exemption | The industrial loange Examples examples takes or prochases of electricity, cost gas, the second second second second second second second reduction of a manufacturing purposes from effect which res | 2025 Discretionary | 765 | Soluted for its review | 39-26-10(21)(a) | NA | 7/1/2019 2019-1120 | \$35.2 million to \$87.9 million | Transport was fast information particulars on their transformer that any service of a solution the second transmission of a solution and a solution of the solution of the advance of the solution of the solution of the advance is an advance and a solution of the solution of the solution of the solution of the solutio | |
| | | | | | | | | | | |
| Machinery Used in Manufacturing | The Machinery Used in Manufacturing Complete Allowing particulars growth than 5500 of machinery used predominated and discretizy in manufacturing the except from | | | | | | | | The General Assembly may were to consider endebloks a substance program and professione measures. | |
| Exemption / Machinery Exemption | taxation. | 2025 Discretionary | Yes | Selected for Re-review | 39-26-709 | N/A | 1/1/2021 2021-TE6 | \$45 million maximum | performance measures. | |
| | The Out of State Tolacco Sales Crett allows to the State Tolacco Sales Crett allows to the State Stat | | | | | | | | | |
| Excise Tax Credit for Tobacco Products | credit for excise taxes paid on tobacco | | | | | | | | | |
| Shipped Outside the State to Retailers / Out of-state Tobacco Sales Credit | n- products that are shipped to retailers | 2025 Discretionary | | Not Selected for Re-review | 39-28 5-107(1) | | 1/1/2020 2020-TE5 | \$5.2 million | No | |

| | The Medical Supplies Exemptions allow purchases of certain medical supplies to be exempted from Colorado states allos last aux, sometimes requiring that the items be dispensed pursuant to a perscription in order for the exemption to apply. | | | | | | | | |
|--|--|--------------------|----|-----------------------------|-----------------|-----|--------------------|---|------|
| Medical Supplies Exemption: Prescription | sometimes requiring that the items be discovered autorate to a supercritice in | | | | | | | \$216 million (all medical supplies | |
| drugs | order for the exemption to apply. | 2025 Discretionary | No | Not Selected for Re-review | 39-26-717(2)(a) | N/A | 4/1/2020 2020-TE10 | exemptions combined) | None |
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| | The Madical Supplies Exemptions allow purchases of certain medical supplies to be exempted from Colorado states tax, sometimes requiring that the tenses be dispensed porsuant to a prescription in | | | | | | | | |
| | exempted from Colorado state sales tax, sometimes requiring that the items be | | | | | | | | |
| Medical Supplies Exemption: Insulin | dispensed pursuant to a prescription in order for the exemption to apply. | 2025 Discretionary | No | Not Selected for Re-review | 39-26-717(2)(b) | N/A | 4/1/2020 2020-TE10 | \$216 million (all medical supplies exemptions combined) | None |
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| | The Medical Supplies Exemptions allow | | | | | | | | |
| | purchases of certain medical supplies to be exempted from Colorado state sales tax, | | | | | | | | |
| Medical Supplies Exemption: Glucose for th treatment of insulin reactions | The Medical Supplies Exemptions allow purchases of certain medical supplies to be exempted from Colorado states also tax, sometimes requiring that the items be the dispensed pursuant to a precision in order for the exemption to apply. | 2025 Discretionary | No | Not Selected for Re-review | 39-26-717(2)(c) | N/A | 4/1/2020 2020-TE10 | \$216 million (all medical supplies exemptions combined) | None |
| | and a second sec | | | | | | | | |
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| | The Medical Supplies Exemptions allow | | | | | | | | |
| | purchases of certain medical supplies to be exempted from Colorado state sales tax, | | | | | | | | |
| Medical Supplies Exemption: Urine and blood testing kits and materials | The Medical Supplies Exemptions allow purchases of certain medical supplies to be exempted from Colorado states also lasks tax, sometimes requiring that the items be dispensed pursuant to a precision in order for the exemption to apply. | 2025 Discretionary | | Not Selected for Re-review | 39-26-717(2)(d) | N/A | 4/1/2020 2020-TE10 | \$216 million (all medical supplies exemptions combined) | |
| blood testing kits and materials | order for the examplicity to apply. | 2025 Discretionary | NO | NOT SERVICED FOR THE FROM W | 33-26-717(2)(0) | N/A | 4/1/2020 2020-1510 | exemptions comprised) | NONE |
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| | The Medical Supplies Exemptions allow | | | | | | | | |
| | purchases of certain medical supplies to be exempted from Colorado state sales tax, | | | | | | | | |
| Medical Supplies Exemption: Insulin measuring and injecting devices, including | The Medical Supplies Exemptions allow purchases of certain medical supplies to be exempted from Colorado states also lake tax, sometimes requiring that the items be dispensed pursuant to a precision in order for the exemption to apply. | 2025 Discretionary | | Not Selected for Re-review | 39-26-717(2)(e) | N/A | 4/1/2020 2020-TE10 | \$216 million (all medical supplies | |
| hypodermic syninges and needles | order for the examption to apply. | 2025 Discretionary | NO | NOT SERVICED FOR ING-FROM W | 33-26-717(2)(0) | N/A | 4/1/2020 2020-1220 | exemptions comprised) | None |
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| | The Medical Supplies Exemptions allow | | | | | | | | |
| | purchases of certain medical supplies to be exempted from Colorado state sales tax, | | | | | | | | |
| Medical Supplies Exemption: Prosthetic | The Medical Supplies Exemptions allow purchases of certain medical supplies to be exempted from Colorado states also lasks tax, sometimes requiring that the items be dispensed pursuant to a pescription in order for the exemption to apply. | | | | | | | \$216 million (all medical supplies | |
| devices | order for the exemption to apply. | 2025 Discretionary | No | Not Selected for Re-review | 39-26-717(2)(f) | N/A | 4/1/2020 2020-TE10 | exemptions combined) | None |
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| | The Medical Supplies Exemptions allow | | | | | | | | |
| | purchases of certain medical supplies to be exempted from Colorado state sales tax, | | | | | | | | |
| Medical Supplies Exemption: Oxygen | The Medical Supplies Exemptions allow purchases of certain medical supplies to be exempted from Colorado states also tax, sometimes requiring that the items be dispensed pursuant to a precision in order for the exemption to apply. | | | | | | | \$216 million (all medical supplies | |
| delivery equipment and related supplies | order for the exemption to apply. | 2025 Discretionary | No | Not Selected for Re-review | 39-26-717(2)(g) | N/A | 4/1/2020 2020-TE10 | exemptions combined) | None |
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| | | | | | | | | | |
| | The Madical Supplies Exemptions allow | | | | | | | | |
| Medical Supplies Exemption: Medical, Feeding, and disposable supplies for | The Medical Supplies Exemptions allow purchases of cartain medical supplies to be exempted from Colorado state stack. | | | | | | | | |
| Medical Supplies Exemption; Medical, feeding, and disposable supplies for incontinence, influsion, entrank incontinen- conterny, unique, Subatics care, and | The Modical Supplies Exemptions allow purchases of centrain medical supplies to be exempted from Colorado states uses tax, sometimes requiring in the Name be dispanded purchastro ta a periodiption in device for the exemption to apply. | 2025 Discretionary | | Not Selected for the review | 39-26 717(2)(h) | NA | 4/1/2020 2026 7159 | \$216 million (all medical supplies exemptions combined) | Nos |

| | The Medical Supplies Exemptions allow | | | | | | | | | |
|--|--|--|----------------|------------------------------|------------------------------------|----------|--|---|----------|--|
| | purchases of certain medical supplies to be | | | | | | | | | |
| Medical Supplies Exemption: Equipment an | d sometimes requiring that the items be | | | | | | | | | |
| accessories for sleep therapy, inhalation therapy, and electrotherapy | The Mudical Supplies Exemptions allow purchases of certain medical supplies to be exempted from Colorado state states to ac, d sometimes requiring that the times be digenerated pruse to be approximation in order for the exemption to apply. | 2025 Discretionary | No | Not Selected for Re-review | 39-26-717(2)() | N/A | 4/1/2020 2020-TE10 | \$216 million (all medical supplies exemptions combined) | None | |
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| | The Martinal Sumplies Exemptions allow | | | | | | | | | |
| | purchases of certain medical supplies to be | | | | | | | | | |
| Medical Supplies Exemption: Durable | The Medical Supplies Exemptions allow purchases of certain medical supplies to be exempted from Colorado state sales to tax, sometimes requiring that the terms be digenerad pursue to a percention in order for the exemption to apply. | | | | | | | | | |
| Medical Supplies Exemption: Durable medical equipment & mobility enhancing equipment | dispensed pursuant to a prescription in order for the exemption to apply | 2025 Discretionary | No | Not Selected for Re-review | 39-26-717(2)(j) | N/A | 4/1/2020 2020-TE10 | \$216 million (all medical supplies exemptions combined) | None | |
| web species | order for the exemption to approv. | 2023 Discenting | NO | THE SERVICE IN THE COMPANY | 39-20-727(2)(2) | nya | 1111111111111111111 | exemptions contained) | NUM | |
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| | The Adoption from the Presentation of the | | | | | | | | | |
| | The Medical Supplies Exemptions allow purchases of certain medical supplies to be exempted from Colorado state sales tax, | | | | | | | | | |
| Martinal Soundias Economicos | exempted from Colorado state sales tax, comatimes remaine that the items he | | | | | | | | | |
| Medical Supplies Exemption: Nonprescription drugs or medical materials furnished as part of professional services | dispensed pursuant to a prescription in | | | | | | | \$216 million (all medical supplies | | |
| furnished as part of professional services | order for the exemption to apply. | 2025 Discretionary | No | Not Selected for Re-review | 39-26-717(2)(k) | N/A | 4/1/2020 2020-TE10 | exemptions combined) | None | |
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| | The Medical Supplies Exemptions allow purchases of controls medical supplies to be | | | | | | | | | |
| | exempted from Colorado state sales tax, | | | | | | | | | |
| Medical Supplies Exemption: Corrective | The Mudical Supplies Exemptions allow purchases of certain medical supplies to be exempted from Colorado state sales tax, sometimes requiring that the lems be digenored pursues to a percention in order for the exemption to apply. | | | | | | | \$216 million (all medical supplies | | |
| eyeglasses, contact lenses, or hearing aids | order for the exemption to apply. | 2025 Discretionary | No | Not Selected for Re-review | 39-26-717(2)() | N/A | 4/1/2020 2020-TE10 | \$216 million (all medical supplies exemptions combined) | None | |
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| | | | | | | | | | | |
| Tokkow Deducts Funds Tar Visular | The Tabata World' Aliseance allows | | | | | | | | | |
| Tobacco Product: Essila Tax Vender Allowanco / Tobacco Vender Allowanco | The Tabase Vendor Advances alters tabase products distributors to your 1600 percent of The Malace and Associations and a team. | 2021 Discreteinary | No | Not Selected for the review | 39-28.5-104(2) | NJA | 2/1/2000 2000-116 | \$ 760,000 | 10 None | |
| Tabacco Products Eusia Tas Vandor Altanastar / Tabacco Yandar Altanasta | The Totacto Vender Alberance albers tabacto produced: distributors to evanis 1.60 present of the tabacto products excess taxes. | 205 Duretinery | 80 | Not Selected for the review | 99-28.5-106(2) | NA | 1/1/200 X00-116 | 5 760,000 0 | 20 None | |
| Tobacco Producti. Essile Tar Wendor Allowance / Tobacco Vendor Allowance | The Tolacci World Albusine allows tabaca product distributors to valiti 565 percent of the tabaca products exists same. | 3055 Discretionary | N0 | Nac Solucid for Na rouigu | 39-28.5-106(2) | NA | 14,000 X0516 | 5 740,000.0 | 30 Xone | |
| Tabuca Puduct Socia Ta Vander Aliseance / Tobacca Vander Aliseance | The Tabacci Vender Allowards allows Milliong produced distributions to comit 1.505 percent of the Million particular scenes tame. | X01 Decemberry | 8 | Not Selected for No review | 39.38.5-66(2) | NA | 1/1/2000 2006-116 | \$ 74,000 | 2) Hore | |
| Allowance / Tobacco Vendor Allowance | | XX Duretterry | • | No. Solution for the review | 29-245-540(2) | NA | uluzada azacites | 5 740,000 | 2) Nov | |
| Allowance / Tobacco Vendor Allowance | | 2021 Discretionary | 80 | Not Selected for the review | 39-28-5-100(2) | NA | 1/1/2009 2009 116 | 5 744,000.0 | 20 Nove | |
| Allowance / Tobacco Vendor Allowance | | XXI Decemberry | | Net foliation for the review | 39-345-506(2) | NA | V10000 2005-YEE | 5 %0,000 | 30 Nore | |
| Allowance / Tobacco Vendor Allowance | | 303 Duorefaanny | No | Not Soland for No review | 93-283-500(2) | N/A | 2/1/2000 2000 TIG | 5 740,000 B | 20 Nove | |
| Allowance / Tobacco Vendor Allowance | | XXI December | <u>N</u> | Net Selected for No review | 39.38.5.50(2) | NA | 1/1/2000 2006-116 | 5 740000 | 0 Ros | |
| Allowance / Tobacco Vendor Allowance | | 305 Disoetiany | 6 | NetSelected for fix-review | 99-945-108(2) | N/A | 1/1/2009 2009 116 | 5 740,000 N | 20 Your | |
| Allowance / Tobacco Vendor Allowance | | 2021 Discritionary | <u>N0</u> | Net Selected for to review | 39-285-10027 | NA | 1/1/2009 2005 TES | 5 ¥40,000 A | 2) Yuna | |
| Allowance / Tobacco Vendor Allowance | | 2015 Discretionary 2019 Discretionary | 10 | Not Selected for No review | 99-34.5-106(2) 29-37-36(156)(9) | N/A | 1/1/2000 2004 TIG | 5 746,000 0 | 20 Nov | |
| Allowance / Tobacco Vendor Allowance | The factors theolog Allowance advects the second se | | ¥6 | | | N/A | | | 20 Nove | |
| Allowance / Tobacco Vendor Allowance | | | N0 Y44 | | | NA | | | 20 Yore | |
| Allowance / Tobacco Vendor Allowance | | | 10 | | | N/A | | | 20 Texes | |
| Allowance / Tobacco Vendor Allowance | | | No | | | NA | | | New | |
| Allowance / Tobacco Vendor Allowance | | | No Yes | | | N/Å | | | New | |
| Alevanos / Tobacco Vendor Alevanos Agricultural Applicator Annuñ Fueil Tas Exemption / Agricultural Annuñ Exemption | The Applicational Application Annual Than Examption is a set applicational application and the applicational application application application application applications are applications and applications are application applications and applications applications applications application appli | | 5 | | | NA NA | | | New | 2019/2010 nd /60g mendedu(21 59 7011) 2019/2010 nd /60g mendedu(21 59 7011) |
| Alevanos / Tobacco Vendor Alevanos Agricultural Applicator Annuñ Fueil Tas Exemption / Agricultural Annuñ Exemption | The Applicational Application Annual Than Examption is a set applicational application and the applicational application application application application applications are applications and applications are application applications and applications applications applications application appli | | N3 | | | NA | | | New | 2019 (10) and r66g amount (3) 19 40 (0 - 1, p. 1, p. 1, p. 46) - 2, and p. 2, p. 46, p. 2. meaning (3) - 20, p. 20, p. 46, p. 2. |
| Alevanos / Tobacco Vendor Alevanos Agricultural Applicator Annuñ Fueil Tas Exemption / Agricultural Annuñ Exemption | The Applicational Application Annual Than Examption is a set applicational application and the applicational application application application application applications are applications and applications are application applications and applications applications applications application appli | | N Yu | | | NA | | | New | 2015 (10) and (60) amount (31 50 AU) at 1, 2, 2, 3, 5 Auf effects at many 21, (10) amount (31 54 Au) (42 - 20 - 20 - 20 - 20 - 20 - 20 - 20 - |
| Alevanos / Tobacco Vendor Alevanos Agricultural Applicator Annuñ Fueil Tas Exemption / Agricultural Annuñ Exemption | The Applicational Application Annual Than Examption is a set applicational application and the applicational application application application application applications are applications and applications are application applications and applications applications applications application appli | | ъ | | | NA NA | | | New | 2013 (11) of (60g amoded.(13 3) of (11) of 1, p. 3, 1, 5, 4, 4) (60g amoded.(13 3) of (11) of 1, p. 3, 1, 5, 4) (60g amoded.(13 3) of (11) of (13 3) (13 4) (14) (14) (14) (14) (14) (14) (14) (|
| Alevanos / Tobacco Vendor Alevanos Agricultural Applicator Annuñ Fueil Tas Exemption / Agricultural Annuñ Exemption | The Applicational Application Annual Than Examption is a set applicational application and the applicational application application application application applications are applications and applications are application applications and applications applications applications application appli | | <u>N</u> | | | NA | | | New | 2025(1)() and fellg amounted (31 3) 6(1), dx 1, p 4, 5 4 defacts assump 10 (1)(0) 33 - 21 - 21 - 21 - 21 - 21 - 21 - 21 - |
| Alevanos / Tobacco Vendor Alevanos Agricultural Applicator Annuñ Fueil Tas Exemption / Agricultural Annuñ Exemption | The Applicational Application Annual Than Examption is a set applicational application and the applicational application application application application applications are applications and applications and applications are application applications applications application applic | 203 Durotinery | No | Seland for Re-rooks | 99-27-58(3)(a)((3) | NA | 7/V/2009 X00+765 | Cadd od distantina | New | 2015(1)(a) and (4)(g amediae)(31 30 4)), d 1, g 4, 4 5 4, 4 microke assay 31 (a) (a) d 1, g 4, 4 5 4, 4 microke assay 31 (a) (a) d 1, 4 microke assay 31 (a) |
| Alevanos / Tobacco Vendor Alevanos Agricultural Applicator Annuñ Fueil Tas Exemption / Agricultural Annuñ Exemption | | | <u>N</u> | | | NANA | | | New | 2025(13)) an (45) annotad (38 13 63), manual (38 14), and a second secon |
| Alevanos / Tobacco Vendor Alevanos Agricultural Applicator Annuñ Fueil Tas Exemption / Agricultural Annuñ Exemption | The Applicational Application Annual Than Examption is a set applicational application and the applicational application application application application applications are applications and applications and applications are application applications applications application applic | 203 Durotinery | N0 741 | Seland for Re-rooks | 99-27-58(3)(a)((3) | NA | 7/V/2009 X00+765 | Cadd od distantina | New | 2019 (3) (and folg annotad) (3 19 (3)) 0. 1, p. 1, 5 (3 1, 5 1, 5 1, 5 1, 5 1, 5 1, 5 1, 5 1, |
| Alevanos / Tobacco Vendor Alevanos Agricultural Applicator Annuñ Fueil Tas Exemption / Agricultural Annuñ Exemption | The Applicational Application Annual Than Examption is a set applicational application and the applicational application application application application applications are applications and applications and applications are application applications applications application applic | 203 Durotinery | No Yes | Seland for Re-rooks | 99-27-49(3)(a)((3) | NA | 7/V/2009 X00+765 | Cadd od distantina | New | 2019 T(1) of and A(2) amended(2) 3 - 811. or 1, 1, 4, 3, 4, 3, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, |
| Alevanos / Tobacco Vendor Alevanos Agricultural Applicator Annuñ Fueil Tas Exemption / Agricultural Annuñ Exemption | The Applicational Application Annual Than Examption is a set applicational application and the applicational application application application application applications are applications and applications and applications are application applications applications application applic | 203 Durotinery | No | Seland for Re-rooks | 99-27-49(3)(a)((3) | NA | 7/V/2009 X00+765 | Cadd od distantina | New | 2010) an (d)g annole(33.00) an (d)g an (d)g annole(33.00) |
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| Alevanos / Tobacco Vendor Alevanos Agricultural Applicator Annuñ Fueil Tas Exemption / Agricultural Annuñ Exemption | The Applicational Application Annual Than Examption is a set applicational application and the applicational application application application application applications are applications and applications and applications are application applications applications application applic | 203 Durotinery | N N | Seland for Re-rooks | 99-27-49(3)(a)((3) | NA | 7/V/2009 X00+765 | Cadd od distantina | New | 2019 (10) and (60) annotation (2019 3-01). on 1, 1, 1, 1, 3, 3, 4 mBetter stream 7, 13, 100 menode (2019 3-04), 6, 10, 2, 3, MB, 10, 10, 10, 10, 10, 10, 10, 10, 10, 10 |
| Alevanos / Tobacco Vendor Alevanos Agricultural Applicator Annuñ Fueil Tas Exemption / Agricultural Annuñ Exemption | The Applicational Application Annual Than Examption is a set applicational application and the applicational application application application application applications are applications and applications and applications are application applications applications application applic | 203 Durotinery | ъ та | Seland for Re-rooks | 99-27-49(3)(a)((3) | NA | 7/V/2009 X00+765 | Cadd od distantina | New | 2013 (1)(a) and (4)(g amoded,13 9 of 1), or 1, g. 4 3 4, of fictors aloney 31 (1)(0) effective factors and a strateging registration filtering factors and a strateging registration factor and a strateging registration for registration factors and a strateging factor and a strateging patholecone of hard other. |
| Alevanos / Tobacco Vendor Alevanos Agricultural Applicator Annuñ Fueil Tas Exemption / Agricultural Annuñ Exemption | The Applicational Application Annual Than Examption is a set applicational application and the applicational application application application application applications are applications and applications and applications are application applications applications application applic | 203 Durotinery | N | Seland for Re-rooks | 99-27-49(3)(a)((3) | NA | 7/V/2009 X00+765 | Cadd od distantina | Nos | |
| Allowance / Tobacce Vinder Allowance Agricultural Applicator Airoralt Faul Ta Exemption / Agricultural Associet Exemption Internation / Agricultural Associet Exemption | The Agricultural Application Actor/I fuel Tar Energiene allow agricultural application for agricultural application is defined for agricultural application is defined to agricultural applications is defined agricultural applications is defined particultural applications is defined particultural applications is defined particultural applications is defined particultural applications in definition particultural applications in definition particultural applications in definition particultural applications in the line is a star- phic application in the line is a star- ticultural application in the line is a star- buration application in the line is a star- buration application in the line is a star- ticultural application in the line is a star- buration application in the line is a star- buration application in the line is a star- an advectibule application in the line is a star- an advectibule application in the line is a star- an advectibule application in the line is a star- buration application in the line is a star- an advectibule application in the line is a star- an advectibule application in the line is a star- bule advectibule application in the line is a star- an advectibule advectib | 203 Durotinery | N N | Seland for Re-rooks | 99-27-49(3)(a)((3) | NA | 7/V/2009 X00+765 | Cadd od distantina | Nos | |
| Allowance / Tobacce Vinder Allowance Agricultural Applicator Airoralt Faul Ta Exemption / Agricultural Associet Exemption Internation / Agricultural Associet Exemption | The Agricultural Application Actor/I fuel Tar Energiene allow agricultural application for agricultural application is defined for agricultural application is defined to agricultural applications is defined agricultural applications is defined particultural applications is defined particultural applications is defined particultural applications is defined particultural applications in definition particultural applications in definition particultural applications in definition particultural applications in the line is a star- phic application in the line is a star- ticultural application in the line is a star- buration application in the line is a star- buration application in the line is a star- ticultural application in the line is a star- buration application in the line is a star- buration application in the line is a star- an advectibule application in the line is a star- an advectibule application in the line is a star- an advectibule application in the line is a star- buration application in the line is a star- an advectibule application in the line is a star- an advectibule application in the line is a star- bule advectibule application in the line is a star- an advectibule advectib | 203 Durotinery | <u>N</u> Ya | Seland for Re-rooks | 99-27-49(3)(a)((3) | NA | 7/V/2009 X00+765 | Cadd od distantina | Note | r Vec HB 23-1111 was a Legislative Tax Policy Committies bill that increased the tax rate to |
| Allowance / Tobacce Vinder Allowance Agricultural Applicator Airoralt Faul Ta Exemption / Agricultural Associet Exemption Internation / Agricultural Associet Exemption | The Applicational Application Annual Than Examption is a set applicational application and the applicational application application application application applications are applications and applications are application applications and applications applications applications application appli | 203 Durotinery | N N N | Seland for Re-rooks | 99-27-49(3)(a)((3) | NA | 7/4/2019 2019 TES 7/4/2019 2019 TES | Cadd od distantina | Note | 2019(1)(a) and (d)(g) amondos()(b) 19-013), on the p-10-10 sector (b) |

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| Advalded frameworks to reade. 202 Distantionary No Not Selected for far evenine 44.3 108/2/10 N/A 41/2020 200-T11 Less Bas-2502,000 Nove Nove |
| This deducts allow corporations to address the functional factor to the |
| And Debedies propers. 205 Discretionry to the feature 1923 200 (iii) N/A 7/2023 209 TLB Monal Nove Nov employee the second of the feature 1923 200 (iii) N/A 7/2023 209 TLB Monal Nove Nove employee the second of the feature 1923 200 (iii) N/A 7/2023 209 TLB Monal Nove Nove employee the second of the feature 1923 200 (iii) N/A 7/2023 209 TLB Monal Nove Nove employee the second of the feature 1923 200 (iii) N/A 7/2023 209 TLB Monal Nove Nove employee the second of the feature 1923 200 (iii) N/A 7/2023 209 TLB Monal Nove employee the second of the feature 1923 200 (iii) N/A 7/2023 209 TLB Monal Nove employee the second of the feature 1923 200 (iii) N/A 7/2023 209 TLB Monal Nove employee the second of the feature 1923 200 (iii) N/A 7/2023 209 TLB Monal Nove employee the second of the feature 1923 200 (iii) N/A 7/2023 209 TLB Monal Nove employee the second of the feature 1923 200 (iii) N/A 7/2023 209 TLB Monal Nove employee the second of the feature 1923 200 (iii) N/A 7/2023 209 TLB Monal Nove employee the second of the feature 1923 200 (iii) N/A 7/2023 209 TLB Monal Nove employee the second of the feature 1923 200 (iii) N/A 7/2023 209 TLB Monal Nove employee the second of the feature 1923 200 (iii) N/A 7/2023 209 TLB Monal Nove employee the second of the feature 1923 200 (iii) N/A 7/2023 209 TLB Monal Nove employee the second of the feature 1923 200 (iii) N/A 7/2023 209 TLB Monal Nove employee the second of the feature 1923 200 (iii) N/A 7/2023 209 TLB Monal Nove employee the second of the feature 1923 200 (iii) N/A 7/2023 209 TLB Monal Nove employee the second of the feature 1923 200 (iii) N/A 7/2023 209 TLB Monal Nove employee the second of the feature 1923 200 (iii) N/A 7/2023 209 TLB Monal Nove employee the second of the feature 1923 200 (iii) N/A 7/2023 209 TLB Monal Nove employee the second of the feature 1923 200 (iii) N/A 7/2023 209 TLB Monal Nove employee the second of the feature 1923 200 (iii) N/A 7/2023 209 TLB Monal Nove employee the second of the feature 1923 200 (iii) N/A 7/2023 209 TLB Monal Nove emp |
| Of State Stat |

| | | | | | | | | | | 2022:[2](b) amended and (2)(c) added.(HB 22-1391), ch. 401, p. 2856, § 2, effective August 10. |
|---|---|--|----------------------|-----------------------------|---------------------------|-------------|---|-------------------------|--|---|
| | | | | | | | | | | |
| | | | | | | | | | | The equation to calculate the amount of the tax credit was added to the section. |
| | | | | | | | | | | 1 2022/2020 and IN2261 amondoid and |
| | | | | | | | | | (1) Reviewing whether the Stripper Well | (2)(d) and P(2)(2), ch. 167, p. 808, § 13, effective May 11. The equation was changed a bit and more |
| | The Stripper Well Exemption exempts from the oil and gas severance tax gross income from oil produced from wells that produce | | | | | | | | (1) Nenewing whicher the Stripper Well Exemption continues to meet its intent due to changes in the energy industry since it was created. | The equation was changed a bit and more technical stuff was added. |
| | the oil and gas severance tax gross income from oil produced from wells that produce | | | | | | | | due to changes in the energy industry since it was created. | FAILED LEGISLATION: House Bill 24-1367 |
| Oil and Gas Severance Tax Stripper Well | 15 barrels per day or less and gas produced from wells that produce 90 thousand cubic feet (MCF) or less per day for the average of | | | | | | | | (2) Restructuring the Stripper Well Exemption so that it is only available when oil or gas prices fall below certain | House Bill 24-1367 did not pass beyond the House Finance Committee. The bill would have repealed the Oil and Gas Severance Tax |
| Exemption / Stripper Well Exemption | all producing days during the taxable year. | 2025 Discretionary | No | Not Selected for Re-review | 39-29-105(1)(b) | N/A | 7/1/2020 2020-TE22 | \$61.2 million | thresholds. | Stripper Well Exemption beginning in 2025. |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | In the oil and gas industry, many companies extracting the resources do not own the land | | | | | | | | | |
| | from which the resource is being extracted. As a result, these companies enter into | | | | | | | | | |
| | In the date date gas inductory, name comparative entropicity the second control on the land from which the resource is being extracted. As a result, these comparises enter into partnerships with resource owners that the control of the second control of the operation's resonance. The Rogardy Payments beduction allows on this productor that | | | | | | | | | |
| | often carculated as a parcentage of the operation's revenue. The Royalty Payments Deduction allows of chala executions that | | | | | | | | Making changes to the Oil Shale Severance Tax | |
| Oil Shale Royalty Payments Severance Tax | subtrart from the first sales orice of shale oil | | | | | | | | Expenditures because the oil shale industr is not | Ŷ |
| Deduction / Royalty Payments Deduction / Netback Expense Deductions | any amounts paid to resource owners as royalties. | 2025 Discretionary | No | Not Selected for Re-review | 39-29-102(4)(c) | N/A | 7/1/2020 2020-TE19 | \$ | commercially viable and may not become - commercially viable in the near future. | HB 23-1121 repealed this exemption |
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| | The Processing Deduction allows oil shale | | | | | | | | | |
| | The Processing Deduction allows oil shale producers to subtract from the first sales price of shale oil the cost of certain | | | | | | | | Making changes to the Oil Shale Severance Tax Expenditures because the oil shale industr | |
| OI Shale Processing Severance Tax | processing steps taken to convert the oil shale rock into saleable shale oil, including k fragmenting, pyrolysis, etorting, refining, and | | | | | | | | is not | |
| Expense Deductions | tragmenting, pyrolysis, etorting, retining, and transporting. | 2025 Discretionary | No | Not Selected for Re-review | 39-29-102(4)(b) | N/A | 7/1/2020 2020-TE19 | \$ | commercially viable and may not become - commercially viable in the near future. | HB 23-1121 repealed this exemption |
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| | | | | | | | | | Making changes to the Oil Shale Severance | |
| Oil Shale Equipment and Machinery | The Equipment and Machinery Deduction allows oil shale producers to subtract from | | | | | | | | Tax Expenditures because the oil shale industr is not | γ |
| Severance Tax Deduction / Equipment and Machinery Deduction / Netback Expense | allows oil shale producers to subtract from the first sales price of shale oil any costs for equipment and machinery. | 2025 Discretionary | | Not Selected for Re-review | 39-29-102(4)(a) | | | | is not commercially viable and may not become - commercially viable in the near future. | |
| Deductions | equipment and machinery. | 2025 Discretionary | No | Not Selected for Re-review | 39-29-102(4)(a) | N/A | 7/1/2020 2020-TE19 | \$ | commercially viable in the near future. | HB 23-1121 repealed this exemption |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| | A nonrefundable income tax credit is allowed to an employer who makes a | | | | | | | | | |
| | allowed to an employer who makes a contribution of money to a 529 qualified state tuition program account owned by an | | | | | | | | | |
| | state tuition program account owned by an employee. The credit is allowed regardless of the named beneficiary of the account. The | | | | | | | | | |
| | credit is equal to 20% of the contribution, except that the maximum total credit an employer may claim for each employee in a | | | | | | | | | |
| Income Tax Credit for Employer 529 Contributions / 529 Credit | | | | | | | | | | HB 20-1109 added a statutory purpose and |
| | employer may claim for each employee in a tax year is \$500. | 2025 Discretionary | No | Not Selected for Re-review | 39-22-539(3) | 1/1/ | 2032 4/1/2020 2020-TE12 | \$ | 81,000.00 None | HB 20-1109 added a statutory purpose and extended the program for an additional 10 years (to 2032). |
| | employer may clam tor each employee in a tax year is \$500. | 2025 Discretionary | No | Not Selected for Re-review | 39-22-539(3) | 1/1/ | 2012 4/1/2020 2020-7E12 | \$ | 81,000.00 None | HB 20-1109 added a statutory purpose and extended the program for an additional 10 years (to 2032). |
| | employer may dann for éach employee in a tax year is 5500. | 2025 Discretionary | No | Not Selected for Re-review | 39-22-539(3) | 1/1/- | 2092 4/1/2000 2006-TE12 | \$ | 81,000.00 None | HB 20-1109 added a statutory purpose and extended the program for an additional 10 years (to 2032). |
| | employer mar dam for each employee in a tax year is 5500. | 2025 Discretionary | No | Not Selected for Re-review | 39-22-539(3) | 1/1/ | 2012 4/1/2000 2006-TE12 | \$ | 81,000.00 None | HB 20-1107 added a statutory purpose and extended the program for an additional 10 years (to 2032). |
| | simplying may cannot be such employee in a tax years \$500. | 2025 Discretionary | No | Not Selected for Re-review | 39-22-539(3) | 1/4/ | X012 41/2000 X00-1113 | \$ | 81,000.00 None | HB 20-1109 added a statutory purpose and extended the program for an additional 10 years (to 2033). |
| | enginger his dans to each engingee in a to report in 5500. | 2025 Discritionary | No | Not Selected for Re-review | 39-22-539(3) | 1/1/ | 202 4/1/200 200 LTT | ŝ | 81,000.00 None | HB 20 1109 added a statutory purpose and extended the program for an additional 10 years (to 2033) |
| | enginger i Solo | 2025 Disortienary | No | Not Solucial for its review | 39-22-539(3) | 100 | 2013 4/1/2020 2020 11:1 | \$ | 81.000.60 None | HB 30-100 added a statutory purpose and extended the program for an additional 10 years for 2003). |
| | Le γαν ο 3000 | 2025 Discretionary | No. | Not Selected for the review | 39.22.539(3) | 107 | 2013 4/1/2020 2005-YF13 | 5 | 410000 Non | HB 20-1509 added a stahotoy purpose and extended the program for an additional 10 even (hu-2001) |
| Interstate Cigarette Sales Excite Tax Exemption / Interstate Cigarette Sales | ter year is 3500. The Interstate Capertor Sales Exemption exampts Julie of Capertor Sales Exemption | | ko | | | <i></i> | | | 410000 Nove | HB 20-1009 added a stahtory purpose and asteologi the program for an additional 10 even (hu-2011) |
| teentaa Cijarete Silo Facia Tax Exemption / Inscriate Cijarete Sales Exemption | te year a 3000 | 2025 Discretionary 2025 Discretionary | 80 | Net Selected for he rooker | 39-22-539(3) 39-28-111 | UU NA | 2013 4/1/2009 200 TF13 10/2009 2000 TF13 | 5 Cauli nat Batemine | 11,0020 Nove | HS 2012 added a tahuny purpose and owned day any gran for an additional to wave, (b 2023). |
| Interstate Cigarette Salos Escie Tax Esemption / Interstate Cigarette Sales Esemption | ter year is 3500. The Interstate Capertor Sales Exemption exampts Julie of Capertor Sales Exemption | | 50 50 | | | US, | | | 110010 Nov | IN 32 (32) added a tathitony purpose and construction services on the an additional 10 waves (to 2003). |
| Interstate Cigarette Salos Dociae Tax Esemption / Interstate Cigarette Salos Exemption | ter year is 3500. The Interstate Capertor Sales Exemption exampts Julie of Capertor Sales Exemption | | Ъо Ъо | | | NA NA | | | 81.000.00 Nove | HB 20-1309 added a stahtory purpose and control for groups in the an additional 10 even the 7001 |
| interstat Cyrett skin ficile Tar Europtor / interstate Cyrett skin Europton | ter year is 3500. The Interstate Capertor Sales Exemption exampts Julie of Capertor Sales Exemption | | 10 Хо | | | 2/3/ N/A | | | 11,0000 Nov | 19 20 30 added a tabulary purpose and worked for system for an additional 10 wears (to 2013). |
| visionista Cigaretta Salas, Ecolas Tra- Esanaplas / Intercasa Cigaretta Salas Farmatica | ter year is 3500. The Interstate Capertor Sales Exemption exampts Julie of Capertor Sales Exemption | | 50 50 | | | U/J/ N/A | | | 11,000 Nove | nt 20 (Saladada atahun yunyoo ata unada sa ya nt tra a addisaa tu waxa (ba 2033) |
| intential Operato Sele Socia Tas Terepriso / Amorian Operato Sele Estimption | ter year is 3500. The Interstate Capertor Sales Exemption exampts Julie of Capertor Sales Exemption | | 50 50 | | | NAC NJA | | | 81.00010 Nove | III 320 solid a tabutory purpose and translation for an additional to waters (to 2003). |
| Internation Caperton Solar Davie Economica Caperint Solar Economica | The Interclate Capentia Sales Exemption exempts takes of againties made by focused distributors in interclate commerce from the Colorado spectra endowtus. | | Ъо Бо | | | NA NA | | | 1.0010 Nov | 10 20 30 added a standard perpose and sended to get up on the set added at 10 wars (to 2023) |
| intension Capitells Johns Forlie The Exemption / Intension Capitells Johns Exemption | The Interclate Capentia Sales Exemption exempts takes of againties made by focused distributors in interclate commerce from the Colorado spectra endowtus. | | 50 | | | VV. | | | 11,0020 Nov | mt 20 classified a classifier program of a classifier and class |
| ntentia Connto Sale Falle Tas Campito / Introduc Connto Laine Entroption | The Interclate Capentia Sales Exemption exempts takes of againties made by focused distributors in interclate commerce from the Colorado spectra endowtus. | 205 Disortionary | 50 <u>No</u> | Not solution for the review | 39-28-11 | N/A | 3///200 9395 113 | | 11.0010 Nove | III 32 (32) added a tithuton purpose and over the control of the control of the control of the control over the 20(3). |
| | ter year is 3500. The Interstate Capertor Sales Exemption exampts Julie of Capertor Sales Exemption | | <u>Бо</u> | | | NA | | | 110000 Nove | ng 20 kga dada a lang ng pang |
| | The Interclate Capentia Sales Exemption exempts takes of againties made by focused distributors in interclate commerce from the Colorado spectra endowtus. | 205 Disortionary | 50 50 50 | Not solution for the review | 39-28-11 | NA | 3///200 9395 113 | | 1,000 kes kes | nt 2013 data data ji shifura yarpene ang warpene yarpene yarpe |
| | The Interclate Capentia Sales Exemption exempts takes of againties made by focused distributors in interclate commerce from the Colorado spectra endowtus. | 205 Disortionary | 50 50 | Not solution for the review | 39-28-11 | NA | 3///200 9395 113 | | 81.000 Nove | 19.20 added a tithuing purpose and sweet (br 2023). |
| | The Interclate Capentia Sales Exemption exempts takes of againties made by focused distributors in interclate commerce from the Colorado spectra endowtus. | 205 Disortionary | N0 N0 | Not solution for the review | 39-28-11 | NA | 3///200 9395 113 | | 11.0010 Nov | nt 20 kg/ sadda a sada a sada sada sada sada sad |
| | The Interstate Operate Sale Examples example sales of Operate Sale Examples example sales of Operate made by Rolend distance of Control and by Rolend distance of Control and the Rolend distance of Control and the Rolend example from sale and out to mage monosidents of Control and the Rolend monosident of Control and the Sale. | 205 Disortionary | N0 N0 | Not solution for the review | 39-28-11 | NA | 3///200 9395 113 | | 1,000 km | Nove |
| | The Interstate Operate Sale Examples example sales of Operate Sale Examples example sales of Operate made by Rolend distance of Control and by Rolend distance of Control and the Rolend distance of Control and the Rolend example from sale and out to mage monosidents of Control and the Rolend monosident of Control and the Sale. | 205 Disortionary | 50 50 | Not solution for the review | 39-28-11 | NA | 3///200 9395 113 | | 11,0000 Nove | Note Note |
| | The Interstate Operate Sale Examples example sales of Operate Sale Examples example sales of Operate made by Rolend distance of Control and by Rolend distance of Control and the Rolend distance of Control and the Rolend example from sale and out to mage monosidents of Control and the Rolend monosident of Control and the Sale. | 205 Disortionary | 50 70 | Not solution for the review | 39-28-11 | NA | 3///200 9395 113 | | 11.0010 Nov | Note Note |
| Remarker Mater Webs Famples | The Interstate Caperties Sales Exampless example sales of caperties for the Sales of Sales example sales of caperties made by formate example sales of caperties and by formate examples of the Sales of Sales of Sales Caperties and Sales of Sales of Sales Caperties and Sales of Sales of Sales normalisation of Caperties and Sales of Sales normalisation of Caperties and Sales of Sales of Assemption and Sales of Sales | 205 Disortionary | Ъ0 До | Not solution for the review | 39-28-11 | NA | 3///200 9395 113 | | 1,000 km | Note Note |
| Noncolect Mater White Famples | The Interstate Caperties Sales Exampless example sales of caperties for the Sales of Sales example sales of caperties made by formate example sales of caperties and by formate examples of the Sales of Sales of Sales Caperties and Sales of Sales of Sales Caperties and Sales of Sales of Sales normalisation of Caperties and Sales of Sales normalisation of Caperties and Sales of Sales of Assemption and Sales of Sales | 205 Disortionary | 50 50 50 50 | Not solution for the review | 39-28-11 | NA | 3///200 9395 113 | | 11,0000 Nove | Nove |

| Lesses of Tangible Personal Property for 3 Years of calc Sampleon / Short Kerm Leave Camption | The Orot-Serm Lassis Examplion allows bases of angleba personal property the option of parago size and a size tas as for the task of angleba personal property of the property des and anglebas for the size and anglebas for the size and size persons. | 205 Discretionary | 50 | Natification for the review | 99-36 71(1)(s) | N/A | | 4//200 205 TEM | Unknown | Ngna | L. 2022/P[1] and [2](b) amended)(HE 22- 1023). A 14-56, p. 346, 55, effective annary Micro language datasets [2](b)(9)(1) and and y vision.p.(HE 2)(b)(9)(1) and and y vision.p.(HE 2)(b)(9)(1) and and y vision.p.(HE 2)(b)(2)(1)(1)(1)(1)(1)(1)(1)(1)(1)(1)(1)(1)(1) |
|--|---|--------------------|-----|-------------------------------|-------------------------------|-----|----------|-----------------------|--------------------|--|--|
| | The fault scenarios memory from usin and | | | | | | | | | | L 2011/P(2) and D(2s)(2) amended (HR 21- 1158); Ch. 218, p. 545; § 1, effective Seguration 7. Separation F1 and Laws by Farm vehicles definitions was cleaned |
| Gastiles and Special Front State Tax Exemption / Frail Exemption | The fund Excernise energy from sole and out and fuel products are avalengingles to the Start's motor fuel excerning | 325 Decelorary | No | Nag Salached for Na review | 38-36-735(2)(a)(i) and (2)(a) | NA | | 1/1/2000 2000-TEB | 523 milion | None | rgadat faul fa at is used by farm vehicles definition was detend. |
| Dyed Diesel Sales Tax Exemption / Dyed Diesel Exemption | The Dyed Diesel Exemption exempts all sales of dyed diesel from sales tax. | 2025 Discretionary | No | Not Selected for Re-review | 39-26-715(1)(a)(iii) | N/A | | 1/1/2020 2020-TE8 | \$18 million | None | None |
| Eccile Tas Credit for Unsalable Tobacco Products Reserved to Manufacture or Destroyed Tobacco dedit | Allows there a product a distribution is a diam a model for tuning and in tablecing products. That are estimated to the manufacture by the addression of edersymptic the addression. | 2013 Dicretenary | | Not Soluted for the review | 39-38 5 4071 J | NA | | 2/1/2000 2000 715 | \$ 617,000. | 0 None | Last published in 2020. HB 20 5437 made the appendixed (c) is excited (c) approximate structure) in 2021. And the constantive drapped made. Novel to add to distabase. 2023 219(c) (2020) (|
| Wood from Trees Killed or infested by Cartain Beetins Sales Tax Scengtion / Beeting With Wood Enumpion | | 205 Disortionary | 89 | Not Solicitad for he review | 19-36-7240) | | 7/4/2026 | 1/1/2020 2020-114 | Lilanows | The General Assembly may want to consider • Whither we bests AII Wood Generation is entering its purposed to the caterial intended • Whither we basels AII Wood Lempton houds include intended intended wild by additional | 7 4 |
| | The Component National data Supplied from 2 Residence provide management from the separate science of the propert a valid with the that gastraft science interface. | | | | | | | | | | e12 12:1261 settends confl und 71/2025 L 2020(7) representing 702 2118(1), co.9, p. 205, 5, 9, effective Segmentier 14. Insprundf translit agency exemption is repeated. L 2021(7)(2)(5)(1)(2)(5)(1)(2)(5)(1)(4)(4)(4)(4)(5)(1)(4)(4)(4)(4)(4)(4)(4)(4)(4)(4)(4)(4)(4) |
| | pais supplied from a readence. | 2021 Discritionary | 70 | Net Selected for Na review | | N/A | | 7,7,20:09 20:09-11:17 | Less than \$140,00 | | exempt from the hoard addon fuels by |
| | tils Grouds Insentitie Tar Großt. Fegelanne om aktivet freier find redukel Tantelle totoler as antere finder factorel Tantelle totoler as antere finder tal tilse employer: controllaries ta biser professe employer: controllaries ta biser professe employer: controllaries tab biser | 200 Report | NA | Wil have - New Expendice | 2446-108 | | 3/3/007 | | | | |
| Employer Contribution to Employee Home Purchase tax deduction | employer's contribution to a home purchase account for income tax years 2024 to 2027. | 2026 Required | N/A | Will Review - New Expenditure | 39-22-104(4)(bb) | | 1/1/2027 | | | | |

| | This deduction allows taxnawars to deduct | | | | | | | | | | |
|--|--|--------------------|-----|-------------------------------|---|------|-------------|--------------------|-----|---|--|
| | from their Colorado taxable income the | | | | | | | | | | |
| | the taxable year on certain property. It may | | | | | | | | | | |
| | only be claimed by farmers, ranchers, and other taxpayers required to file a Schedule F | | | | | | | | | | |
| | This deduction allows targargen to deduct from the classical targargen to deduct mount of ref or going targets earend during that tarable year on target targets the target that targets are cargeted to fails. Scholder 4 (Poster or targets or equivalent to fails a Scholder 4 (Poster or targets or equivalent to the year in which the quarking entropy target to which the quarking entropy target to examine. | | | | | | | | | | |
| Deduction for Net Capital Gain on Colorado Aericultural Property | which the qualifying net capital gains are realized | 2026 Required | N/A | Will Review - New Expenditure | 39-22-518(2)(a)(1.5) and (2)(b)(1)(8.7) | N/A | | | | | |
| | | | | | | | | | | | HB 23-1081 amend (2),(3)(a), (3)(b), (4), (5)(a)(10), (6)(a), (7), (8)(a), (3)(b), (4), (4)(a)(a)(a)(a)(a)(a)(a)(a)(a)(a)(a)(a)(a) |
| | | | | | | | | | | | (5)(a)(U), (4)(a)(0, (7), (8), (10), and (11) introductory portion; and add (3)(a.5), (3) (5)(a)(V), and (5)(a)(V) |
| | | | | | | | | | | | (5)(a)(V), and (5)(a)(VI) |
| | | | | | | | | | | | HB 23-1081 increases the cap for converting a qualified business to a worker-owned |
| | | | | | | | | | | | cooperative or employee ownership trust from \$25k to \$40k, and increases the cap fo |
| | | | | | | | | | | | HB 23-1081 increases the cap for converting a qualified business to a worker-owned cooperative or employee ownership trust from \$25k to \$40k, and increases the cap fo converting to an employee stock ownership plan from \$100k to \$150k |
| | For income tax years commanzing on or | | | | | | | | | | Expands the tax credit to include 50% of the |
| | after January 1, 2022, but prior to January 1, 2027, but recentling or concerning a | | | | | | | | | | costs when employee ownership is expanded by at least 20%, not to exceed \$25k |
| | qualified businesses to a worker-owned | | | | | | | | | | \$25k |
| Business Conversion Credit | For income tax years commencing on or after January 1, 2022, but profer to January 1, 2027, business conventing or expanding a qualified businesses to a worker-owned structure can exceed a tax codel for a portion of the conversion costs. | 2026 Required | N/A | Will Review - New Expenditure | 39-22-542 | | 1/1/2027 | | | | Expands the tax credit to include 50% of |
| | | | | | | | | | | | |
| | | | | | | | | | | | SB 24-016 amends (3)(c) and (5)(f)(i) to allow |
| | | | | | | | | | | | the taxpayer certificate to include just the last 4 diets of the taxnavar's SSN or 6-11 CEM |
| | | | | | | | | | | | the taxpayer certificate to include just the last 4 digits of the taxpayer's SSN or full FEIt instead of the full SSN and gives the Division of Housing until 6/2026 to review approved |
| | | | | | | | | | | | non-profits and projects. The bill also adds section 39-22-630 to allow (starting 1/1/2024) taxpayers to claim credits under |
| | | | | | | | | | | | 1/1/2024) taxpayers to claim credits under |
| | Any saxpayer who makes a monetary or in- kind contribution to an approved nonprofit | | | | | | | | | | this section for donations to a qualified intermediary instead of just directly to the |
| | Any taxpayer who makes a monetary or in- kind contribution to an approved nonprofit organization, or to an approved project administered by an approved nonprofit | | | | | | | | | | recipient organization. Qualified intermediaries are 501(c)(3) organizations |
| | organization, is allowed a credit equal to twenty-five percent of the total value of the | | | | | | | | | | that are obligated to disburse contributions from a taxpayer to a recipient organization |
| Homeless Contribution Credit | contribution. | 2026 Required | N/A | Will Review - New Expenditure | 39-22-548 | | 1/1/2027 | | N/A | N/A | as directed by the taxpayer. |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| | Retailers can receive an income tax credit for 33 percent of the retail price of new electric- | | | | | | | | | | |
| New Electric Lawn Equipment income tax | powered lawn equipment sold during the tax | 2026 Required | N/A | Will Review - New Expenditure | 39-22-550 | | 1/1/2027 | | | | |
| CITUR. | Tax credit for employer's contribution to | 2020 Required | 1/0 | Will Nevew - New Experiance - | 3742738 | | a) a) ana r | | | | |
| | employee for eligible expenses in connection | | | | | | | | | | |
| | with a qualitying home purchase: If an employer makes a contribution of money to | | | | | | | | | | |
| | an employee during the income tax year for use by the employee for eligible expenses in | | | | | | | | | | |
| | connection with a qualifying home purchase, then the employer is allowed a credit against | | | | | | | | | | HB 24-1036 amend (6) as follows: |
| | the income taxes imposed by this article 22 in an amount equal to five percent of the | | | | | | | | | | (6) (A) Nothing in this section is intended to preclude an employee who receives a |
| | amount of the employer contribution; event that an employer cannot claim a | | | | | | | | | | contribution from their employer in accordance with subsection (3) of this |
| | credit of more than five thousand dollars for | | | | | | | | | | section from having a first-time home buyer |
| | employee for digital expension is normalisme that aquiting frame constraint of an employee match as getter building the segment of the segment of the second segment of the second segment of the second segment of the second segment of the second segment of the second segment of the second segment of the second segment of the second second second sequent fut are set of the second | | | | | | | | | | HB 24-2055 amend (6) as follows: (6) (A) Nothing in this section is intended to be preclude an employee who receives a contribution from their employer in accordance with subsection (3) of this section from having a first-time home buryer savings account pursuant to part 47 of this article 22. (8) THIS JUSECTION (6) IS REPEALED, EFFECTIVE DECEMBER 31, 2028. |
| Employer Contribution to Employee Home Purchase tax credit | taxable year is five hundred thousand dollars. | 2026 Required | N/A | Will Review - New Expenditure | 39-22-558 | | 1/1/2027 | | N/A | | (B) THIS SUBSECTION (6) IS REPEALED, EFFECTIVE DECEMBER 31, 2028. |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| | | | | | | | | | | THE GENERAL ASSEMBLY MAY WANT TO CONSIDER AMENDING STATUTE TO | |
| | | | | | | | | | | ESTABLISH A STATUTORY PURPOSE AND | |
| | | | | | | | | | | PREVIOUSLY TAXED INCOME DEDUCTION | |
| | The Previously Taxed Income Deduction for | | | | | | | | | THE GENERAL ASSEMBLY MAY WANT TO CONGRET AND INFORMS STATUTE TO ESTABLISH AS TATUTORY INVESTIGATION PROVOUSY TAKED INCOME DEDUCTION PROVOUSY TAKED INCOME DEDUCTION THE GENERAL ASSEMBLY COULD CONSIDER WHETHER INCOMENDAL, ESTATE, TIRUS, TAK CORROGATE TRANSMISSI WAS CLARED A CORROGATE TRANSMISSI WAS CLARED A CORROGATE TRANSMISSI WAS CLARED A CORROGATE TRANSMISSI WAS CLARED A CORROGATE TRANSMISSI WAS CLARED A THE TRANSMISSI WAS TRANSMISSION OF THE INTERNAL REVENUE CODE SHOULD BE HAR TO CLAIM THE PREVIOUSY TAKED INCOME | D |
| | The Previously Taxed Income Deduction for Individuals, Estates, and Trusts allows individual, estate, and trust tempylers to deduct any income or gain that was | | | | | | | | | CORPORATE TAXPAYERS WHO CLAIMED A CREDIT PURSUANT TO SECTION 1341 OF TH | E |
| Previously Taxed Income Deduction for Individuals, Estates, and Trusts / Previously | deduct any income or gain that was previously taxed by Colorado when | | | | | | | | | INTERNAL REVENUE CODE SHOULD BE ABLE TO CLAIM THE PREVIOUSLY TAXED INCOME | |
| Individuals, Estates, and Trusts / Previously Taxed Income Deduction | calculating Colorado taxable income. | 2026 Discretionary | TBD | May Re-Review | 39-22-104(4)(c) | N/A | | 4/1/2021 2021-TE9 | \$ | 865,000.00 DEDUCTION. | House Bill 21-1311 in 2021 eliminated the |
| | | | | | | | | | | | deduction cap only for social security incom for tax years beginning on or after January 2 2022, for taxpayers who are at least 65 year |
| | | | | | | | | | | | 2022, for taxpayers who are at least 65 year of are. This will allow the second to d |
| | | | | | | | | | | | of age. This will allow taxpayers to deduct al social security income that is included in federal taxable income. |
| | | | | | | | | | | | |
| | | | | | | | | | | THE GENERAL ASSEMBLY MAY WANT TO | House Bill 24-1142 in 2024 expanded the provision passed in 2021 (that allowed |
| | | | | | | | | | | CONSIDER AMENDING STATUTE TO ESTABLISH A STATUTORY PURPOSE AND | provision passed in 2021 (that allowed taxayers who are at least 65 years of age to deduct all of their social security income) to |
| | The Pension or Annuity Deduction allows individuals who are at least 55 years of age | | | | | | | | | PERFORMANCE MEASURES FOR THE | taxpayers who are 55 to 64 years of age and have \$75,000 or less (\$90,000 or less for |
| | individuals who are at least SS years of age at the end of the taxable year to deduct "amounts received as pensions or annuilies | | | | | | | | | PENSION OR ANNUITY DEDUCTION THE GENERAL ASSEMBLY MAY WANT TO CONSIDER WHETHER THE PENSION OR | married filing jointly filers) in adjusted gross income. |
| Pension or Annuity Deduction | from any sourceto the extent included in federal adjusted gross income." | 2026 Discretionary | TBD | May Re-Review | 39-22-104(4)(c) and (f) | N/A | | 7/1/2021 2021-TE20 | , , | ANNUITY DEDUCTION CAP SHOULD BE 6,300,000.00 ADJUSTED TO ACCOUNT FOR INFLATION | House Bill 24-1142 also adds a purpose |
| research or Annuity Debuction | reserver augustaves gross income. | www.undretionary | 100 | may ne-red/M/W | 357447-409(4)(C) 400 (I) | 11/2 | | ryayawaa abda-tedu | , , | AUDITED TO ACCOUNT FOR INFLATION | nouse oil 24-1142 and adds a purpose |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| | A searching dible could is allowed to | | | | | | | | | | |
| | A noorefundable credit is allowed to individuals, trusts, and estates that are | | | | | | | | | THE GENERAL ASSEMBLY MAY WANT TO | |
| | A nonrefundable credit is allowed to individuals, trusts, and estates that are allowed a federal credit for prior year minimum tat. The Colorado credit is equal to | | | | | | | | | THE GENERAL ASSEMBLY MAY WANT TO CONSIDER AMENDING STATUTE TO ESTABLISH A STATUTORY PURPOSE AND | |
| Colorado Alternative Minimum Tax Credit / AMT Credit | A non-refundable oredit is allowed to individual, horiz, and establish that in minimum task. The California of the individual of the 12% of the General cradit allowed for the stam task year. | 2026 Discretionary | TBD | May Be-Review | 38-22-105 | N/A | | 7/1/2021 2021-TE19 | s | THE GENERAL ASSEMBLY MAY WANT TO CONSIDER AMENDING STATUTE TO ESTABLISH A STATUTORY PUBPICS AND PERFORMANCE MEASURES FOR THE 7,300,000.00 COLDINADO ANT CHEDIT | |

| | | | | | | | | | | | HB 23-1112 amended (2)(a), 2(c)(l), (2.5)(a), (2.5)(d)(l), and (2.7)(b)(l) and adds (2)(d), |
|--|---|--|-------|--------------------------------|----------------------------|-------------------|------------------|--------------------|---|--|--|
| | | | | | | | | | | | (2.5)(e), and (2.7)(c) - Modifies tax credit percentage to 38% of federal credit for one year (2024) |
| | | | | | | | | | | | |
| | The Colorado Earned Income Tax Credit (EITC) allows low- and moderate-income earners who claim the federal EITC (or who | | | | | | | | | | HB 24-1084 repeals and re-enacts the 50% o federal credit rate for Tax Year 2023 due to |
| | could have claimed the federal EITC but do | | | | | | | | | | an error in the passage of HB 238-1002 (modified 2023 rate from 25% to 50%). For |
| | not have a Social Security Number)to claim an additional state income tax credit. | | | | | | | | | | amendments and bills see section 39-22- 123.5 |
| | calculated as a percentage of the federal EITC. Note that Section 123 allows for the | | | | | | | | | | |
| | credit as a TABOR refund mechanism, section 123.5 (enacted in 2013) allows for | | | | | | | | | 7. C | state earned income tax credit (EITC) that |
| Colorado Earned Income Tax Credit / EITC | the credit when there are not excess state | 2026 Discretionary | TBD | May Re-Review | 39-22-123 | N/A | | 2022 2022-TE19 5 | 72 million | The General Assembly may want to consider amending statute to establish performance measures for the credit. THE GENERAL ASSEMBLY MAY WANT TO | percentage of the individual's federal earner |
| Colorado Earned Income Tax Credit / ETIC | revenues (section repeals 12/1/2034). | 2026 Discretionary | 180 | May Re-Neview | 39-22-123 | N/A | 4/1/2 | 2022 2022-1619 5 | 72 million | THE GENERAL ASSEMBLY MAY WANT TO CONSIDER AMENDING STATUTE TO | HB 22-1083 IP(3)(a) amended and (3)(c) |
| | | | | | | | | | | ECTABLICH & CTATUTORY DURDOCE AND | added S8 24-016 removes section (5)(b) and only |
| | | | | | | | | | | PERFORMANCE MEASURES FOR THE CONTRIBUTION CREDIT PROGRAM. | allows E2 contributions to be made directly to the program, projects, and organizations certified by the E2 administrator. |
| | A nonrefundable credit is allowed to a | | | | | | | | | THE GENERAL ASSEMBLY MAY WANT TO CONSIDER CLARIFYING ELIGIBILITY | |
| | taxpayer who makes monetary or in-kind | | | | | | | | | REQUIREMENTS FOR THE CREDIT THE GENERAL ASSEMBLY, COULD CONSIDER | S8 24-190 added an additional criteria for an area to qualify as an enterprise zone: (b) NOTWITHSTANDING SUBSECTION (1)(a) OF THE SECTION (D) (b) |
| | A nonerindrable credit is allowed to a transpare who makes monetary or in-bind contributions to an entreprise zone administrator or in a contride program for the propose of mylamenting the extormal development plane. The credit is promally the entreprise zone. The credit is promally contributions, but in the credit is promally contributions and in the last to 2020.00 for contributions made charge the tax year. | | | | | | | | | CONSIDER CLARIFYING ELGIBILITY REQUIREMENTS FOR THE CREDT THE GENERAL ASSEMICY COULD CONSIDE CREATING A SEPARATE STATEMENT AX CREDT SPECIFIC TO CONTINUE TAX CREDT SPECIFIC TO CREATE THE LIMITATIONS ON IN-KND CONTINUETORSKimmovil Linguage that | NOTWITHSTANDING SUBSECTION (1)(a) OF THIS SECTION. ON OR |
| | development plan of | | | | | | | | | ORGANIZATIONS SERVING THE HOMELESS | THIS SECTION, ON OR AFTER JULY 1, 2024, BUT BEFORE JANUARY 1, 2034, ANY MUNICIPALITY, COUNTY, OR GROUP OF CONTIGUOUS MUNICIPALITES OR COUNTIES MAY PROPOSE AN AREA OF SUCH MUNICIPALITY, COUNTY, OR GROUP OF MUNICIPALITIES OR COUNTIES TO BE |
| | the enterprise zone. The credit is generally equal to 25% of the value of the | | | | | | | | | THE GENERAL ASSEMBLY MAY WANT TO | 2034, ANY MUNICIPALITY, COUNTY, OR GROUP OF CONTIGUOUS |
| | contribution, but is limited to \$100,000 for contributions made during the tax year. | | | | | | | | | CONSIDER AMENDING STATUTE TO CLARIFY THE LIMITATIONS ON IN-KIND | MUNICIPALITIES OR COUNTIES MAY PROPOSE AN AREA OF SUCH MUNICIPALITY, |
| Enterprise Zone Contribution Credit / Contribution Credit | Additional limitations apply with respect to the credit allowed for in-kind contributions. | 2026 Discretionary | TBD | May Re-Review | 39-30-103.5 | N/A | 7/1/2 | 2021 2021-TE16 | 10,500 | CONTRIBUTIONSRemoved language that 000.00 addressed contributions to programs that | COUNTY, OR GROUP OF MUNICIPALITIES OR COUNTIES TO BE |
| | | | | | | | | | | THE LIMITATIONS ON IN-KIND CONTRIBUTIONS GRAIN and the second language that addressed contributions to programs that Although we did not conduct a full evaluation of the credit, in the course of researchis the credit, speaking with michigan structures of the second | COUNT, OR GROUP OF MUNICIPALITIES OR COUNTIES TO BE In 2022, with HB 22-1026, the General Assembly amended section 39-22-509, which was the Mass Transit Deduction, to change |
| | | | | | | | | | | researchin the credit, speaking with | was the Mass Transit Deduction, to change the deduction to a condit. The change |
| | For income tax years beginning on or after January 1, 2023, but before January 1, 2027, | | | | | | | | | stakeholders, attending a DOR working group, and discussions with DOR staff, we | the deduction to a credit. The changes effectively repealed and replaced the deduction with a credit (the Alternative |
| | employers can claim an income tax credit equal to fifty percent of the amount spent by | | | | | | | | | General Assembly extends the credit, it could | deduction with a credit (the Alternative Transportation Options Credit) that operates differently from the deduction so we |
| | the employer to provide alternative | | | | | | | | | expenses incurred for providing alternative | considered it a newly created tax |
| | transportation options to its employees, subject to the limitations that the maximum | | | | | | | | | transportation options to volunteers are eligible for the credit, (2) whether the | |
| | amount spent in any income tax year for which an employer may claim a credit is two | | | | | | | | | applies to the mode of transportation or can | |
| | which an employer may claim a credit is two hundred fifty thousand dollars and that the maximum amount spent in any income tax | | | | | | | | | be interpreted more broadly, (3) how the per-employee cap applies in cases in which | return): |
| | year for any one employee for which an employer may claim a credit is two thousand | | | | | | | | | the employer purchases a capital asset (e.g., a van or fleat of electric bioutics) or 11 | (3) (b) (1) FOR INCOME TAX YEARS COMMENCING BEFORE JANUARY 1, 2024, a |
| Alternative Transportation Options Credit | dollars. | 2026 Discretionary | TBD | May Re-Review | 39-22-509(3)(a) | | 1/1/2027 11/30/2 | 2023 None assigned | I/A | when an employer purchases a capital asset, | local government or nonprofit organization |
| | | | | | | | | | | The General Assembly may want to examine the | |
| | | | | | | | | | | examine the effective severance tax rate as a percentage | |
| | | | | | | | | | | of gross income on molybdenum ore, including the impact | |
| | | | | | | | | | | impact of the exemption on this effective rate, to | |
| | | | | | | | | | | ensure that it continues to alien with the General | |
| | | | | | | | | | | ensure that it continues to align with the General Assembly's intant. We found that the effective rate imposed on molyddenum ore as a percentage of gross income is significantly less than the severance | |
| | The Malakaran David Second Secondary | | | | | | | | | imposed on molybdenum ore as a | |
| | exempts the first 625,000 tons of | | | | | | | | | gross income is significantly less than the | |
| Molybdenum Ore Tonnage Exemption / | The Molybdenum Ore Tonnage Exemption exempts the first 625,000 tons of molybdenum ore produced in each quarter, which is up to 2.5 million tons per year, from | | | | | | | | | | |
| Molybdenum Tonnage Exemption | the molybdenum ore severance tax | 2026 Discretionary | | | | | | | | | |
| | | | | May Re-Review | 39-29-104(1) | N/A | 1/1/2 | 2021 2021-TE3 | 125 | .000.00 natural gas. | |
| | | | | nay na-navara | 39-29-104(1) | N/A | 1/1/2 | 2021 2021-7E3 : | 129 | ,000.00 natural gas. | |
| | | | | nuy na-navorw | 39-29-104(1) | N/A | 1/1/2 | 2021 2021-7E3 : | 5 125 | 000.00 natural gas. | |
| | | | | May no-review | 39-29-104(1) | N/A | 1/1/2 | 2021 2021-TE3 : | 5 125 | ,000.00 natural gas. | |
| | | | | May na-naviwa | 39-29-104(1) | N/A | 1/1/2 | 2021 2021-TE3 : | 5 125 | ,000.00 natural gas. | |
| | The Matalic Minerals Ad Valorem Credit | | | idaj no novova | 39-29-104(1) | NA | 1/1/2 | 2011 2021-TF3 : | 5 125 | | |
| | The Metalls Minerals Ad Valorem Cedit allows metalismics to claim a cost against | | | toop to -notice | \$9-29-104(1) | NA | 102 | x01.201-T3 | 6 125 | The General Assembly may want to consider | : |
| | allows metal mines to claim a credit against their severance tax liability equal to 100 | | | Nay 16 - 1000 | 99-29-104(1) | N/A | 10/2 | x01. X01-T3 | 125 | The General Assembly may used to consider - stabilishing a statustry purpose and performance macures for the codd. | : |
| | allows metal mines to claim a credit against their severance tax liability equal to 100 percent of real property taxes assessed or naid to a local enveroment on metals | | | 0.9 K 1000 | 99-29-164(t) | N/A | 1973 | | i 12 | The General Assembly may want to consider – Establishing a stututory purpose and | : |
| Mastilit, Mineralis Ad Valorem Credit | allows metal mines to claim a credit against their severance tax liability equal to 100 | 2008 Discretionary | 780 | tody to Acoust | 99-29-30(G) 29-29-30(G) | N/A N/A | | | s 122 | The General Assembly may want to consider - Establishing a statutory purpose and - Assembly subther the oracle is meeting its | |
| Meralit, Minerals Ad Valoren Credit | allows metal mines to claim a credit against their severance tax lability equal to 100 percent of real property taxes assessed or paid to a local government on metals produced during the taxabib year. The credit is canced at 30 percent of the taxabiers's | 2010. Disoritanary | 780 | | | N/A N/A | | | | The desired Assembly may easi to consider 4 calculations a tabletory provide any performance analysis for the code. - Analysis physical and calculations in conservations whether the oracid is meaning as because rate, if calculations in the conservation of the conservation of the code of the conservation of the code of t | |
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| | | The Pre-press Printing Exemption exempts from sales and use tax printers' purchases of | | | | | | | | |
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| Pre-press Printing Exemption | ing Exemption / Pre-press | The Pre-press Printing Exemption exempts from sales and use tax printers' purchases of eligible pre-press materials, such as film proofs and plates, used to print products sold at retail. | 2026 Discretionary | TBD | May Re-Review | 39-26-102(19)(b) | N/A | 7/1/2021 2021-TE14 | Unknown | The General Assembly may want to consider establishing a statutory purpose and performance measures. |
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| | | The Ingredients Exemption exempts | | | | | | | | |
| | | The Ingredients Exemption exempts purchases of food ingredients from sales and use tax when the ingredients will be used to prepare or manufacture food products that will utimately be sold for human consumption. | | | | | | | | |
| Food Ingredients Exemption | ts Exemption / Ingredients | products that will ultimately be sold for human consumption. | 2026 Discretionary | TBD | May Re-Review | 39-26-102(20) | N/A | 4/1/2021 2021-TE10 | \$238 million | The General Assembly may want to consider establishing a statutory purpose and performance measures. |
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| | | The Sales Tax Vendor Allowance allows retailers that collect and remit Colorado | | | | | | | | |
| Sales Tax Vendor | or Allowance / Vendor | The Sales Tax Vendor Allowance allows retailers that collect and remit Colorado state sales tax to retain 3.33 percent of the amount of state sales tax collected when they file their sales tax returns on time. | 2026 Discretionary | TED | May Re-Review | 39-26-105(1)(c)(II)(A) | N/A | 7/1/2019 2019-TE26 | \$107 million | SB 22-006 enacted a modified version of vendor allowance for small businesses None 26-105(1)(d), only available in 2023. |
| Allowance | | they nee their sales cax recorns on time. | 2026 Underwoonlary | 160 | Nay ne-nevew | 33-28-105(1)(c)(ii)(A) | n/A | 7/1/2019 2019-1626 | \$107 Hillion | None 20-100(1)(0), only avalable in 2023. |
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| | | | | | | | | | | The General Assembly may want to consider: • Establishing a statutory purpose and |
| | | The Sales to Private Schools Exemption exempts sales of tangible personal property to private, nonprofit schools from sales tax. | | | | | | | | The General Assembly may want to consider: • Establishing a statutory purpose and parformance macurest. • Repealing the Private Schools Exemption because it is thinky obschere. |
| Sales to Private St | Schools Exemption | to private, nonprofit schools from sales tax. | 2026 Discretionary | TBD | May Re-Review | 39-26-704(4) | N/A | 1/1/2021 2021-TE5 | \$1.7 million | because it is likely obsolete. |
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| | | The Materials Used in Iron, Steel, and | | | | | | | | The formula second s |
| | | Vanadium-Uranium Ore Manufacturing and Processing Exemption exempts from sales and use tax the ourchases, sales, storage. | | | | | | | | Establishing a statutory purpose and performance measures. |
| | | use, or consumption of refactory materials and carbon electrodes used in | | | | | | | | Repealing the exemption for inorganic materials used in vanadium-uranium ore |
| Materials Used in uranium Ore Mar | in Iron, Steel, and Vanadium- lanufacturing and Processing | Processing Estimption examples from saids and use tax the purchases, sate, storage, use, or consumption of reflactory materials and carbon electrodes used in manufacturing iron and steel for profit and inorganic chamicals used in the processing of vanadium-uranium ores. | | | | | | | | The General Assembly ray want to consider: • Establishing a statutory purpose and • Separating the exemption for to organic materials used in vacadium-vacatium one processing, since there are no longer any facilities in the state that process vacadium- variation one. |
| Exemption / Mate | aterials Exemption | vanadium-uranium ores. | 2026 Discretionary | TBD | May Re-Review | 39-26-706(3) | N/A | 7/1/2021 2021-TE17 | Unknown | uranium ore. |
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| | | The Precious Metal Bullion and Coin | | | | | | | | |
| Precious Metal Br | Bullion and Coin Exemption / | The Precious Metal Bullion and Coin Exemption exempts all tables, storage, use, or consumption of precious metal bullion and | | | | | | | | The General Assembly may write to consider analysis and the second of th |
| Precious Metal Bu Bullion and Coin I | Bullion and Coin Exemption / n Exemption | The Precises Metal Bullion and Coin Exemption exempts all sales, totogap, use, or cosmangtion of processons metal bullion and coins from state sales and use tax. | XXX Disortionary | T80 | May Re-Review | 39-26-705(4) | NA | 7/1/2001, 2002-7122 | Unknown | The Grower Assembly may work to consider resolutions a section ry approx and performance measures. |
| Precious Metal Bu Bullion and Coin I | Bullion and Coin Exemption / n Exemption | The Proclous Metal Bullion and Con Exemption exempts all talks, through uses, out, or consumption of processon metal bullion and coins from state talks and use tax. | XXX Decrement | 780 | May be-bedges | 39-26-706(4) | NA | 7/1/2011 2011-TE22 | Unknown | The General Assembly may want to consider establishing a statustory purpose and performance measures. |
| Precious Metal Bu Bullion and Coin I | Buillion and Coin Exemption / n Exemption | The Procines Metal Ballion and Con Demption exempts all also, dorage, vis, or consumption of parcloss metal ballion and const. from State Lales and use tax. | XXX. Decentionary | 780 | May În Înview | 39-26-7664) | NA | 751/2001, 2023-1122 | Unknown | The General Assembly may wont to consider establishing attachery purpose and performance measures. |
| Precious Metal Bu Bullion and Coin I | Bullion and Coin Exemption / n Exemption | The Proving Mark Males and Cala Transports search 34 Laks, Strongunst, and consumption of perceive neigh balan and colors from state sales and use tax. | 200 Decembery | 180 | May To Review | 39-26-796(4) | NA | 7/5/2021 2021-1122 | Unkness | The General Assembly may work to consider exactiviting a statutory purpose and performance measures. |
| Precious Metal Bu Bullion and Coin I | Ballion and Coin Exemption / Exemption | The Process Mail Indian and Cost Transport example of adds, discage use of Transport examples and the second second cost of the costs from state take and use tax. | 203 Succionary | 116 | May the Rockey | 39-36-796(4) | NA | 7/1/2011 2011/122 | Unknown | The General Assembly may want to consider inschafting a statutory popula and performance measures. |
| Precious Metal Bu Builion and Coin I | | | 208 Decelory | 780 | they the Review | 39-26-706(4) | NA |)/j/2011 2011-TE32 | Unknown | The General Assembly may work to consider extendibiling a Statutory purpose and performance measures. |
| Precious Metal B. Builion and Coin I | | | XXX. Decentionary | 780 | May the Bandware | 39-26-796(4) | NA | 7/4/2011.2011.1122 | Unknown | |
| | | The Food for Home Consumption Exemption exempts from sales and use tax most food tax document of the previous where the | | 780 | May Be Boolew | | NA | | Utskowe 1111 4 million (combined with Food for | The General Assembly may want to consider |
| | | The Process Mate Bullies and Con Complete sample at table, through as a construction state same same same construction state same same same transmission state same same same resemption state same | 201 Decembery 2010 Decembery | 180 | May Ta Basing | 39-26-756(4) 39-26-757(1364) | NA | 7/1/2011 201-1122 4/1/2011 201-1111 | Unitorum 2013 & millio (control of anti-france for indexment (control ofice) | |
| | | The Food for Home Consumption Exemption exempts from sales and use tax most food tax document of the previous where the | | 110 | May the Rockew May The Rockew | | NA | | Unknown 5333 & millios (comboned wath Front for Reforement Communities) | The General Assembly may want to consider |
| | | The Food for Home Consumption Exemption exempts from sales and use tax most food tax document of the previous where the | | 180 | May the Navlew May the Navlew | | NA | | Unknown 2333 & million (sombined - shith hood fer Indersman (communities) | The General Assembly may want to consider |
| | | The Food for Home Consumption Exemption exempts from sales and use tax most food tax document of the previous where the | | TBD TBD | May Be Boolew May Be Boolew | | N/A | | Ukkows S311 & nillon (control of with Food for Reforment Communities) | The General Assembly may want to consider |
| | | The Food for Home Consumption Exemption exempts from sales and use tax most food tax document of the previous where the | | 780 | May Ba Backee May Ba Rockee | | NA | | Uniterans 1933 & million (combined wall) Frond for Reforement (Communities) | The General Assembly may want to consider |
| | | The Food for Home Consumption Exemption exempts from sales and use tax most food tax document of the previous where the | | TRD TRD | May the Rockew May the Rockew | | NA | | Unknown 5333 & millios (combined with Frank for Reforement Communities) | The General Assembly may want to consider |
| | Consumption Exemption | The first for None Consequence Research exempts from take and was to most field that is profiled for home consumption and consequel of the promises where the profiled use mode. | | 780 | May to Robert | | NA NA | | Unintegen 2333 & million (possioned with fixed for indersmant Communities) | The General Assembly may want to consider |
| Feed for Home C | Consumption Exemption | The find for Home Convergeton Exemption exempts from take and use take and tool and consumed off the premises where the partness was made. | | 110 | May to Robotow May to Robotow | 19-26 70(1)(s) | NA NA | | Reforment Communities) | The General Assembly may want to consider |

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| | The Employer-provided Meals Exemption exempts meaks provided by food service establishments to their employees at no charge or at a discount from sales and use tax. | | | | | | | | Establishing a statutory purpose and |
| Food Service Employer-provided Meals Exemption / Employer-provided Meals Exemption | establishments to their employees at no | | | | | | | | Adding language to statute to clarify which |
| Exemption / Employer-provided Meals Exemption | charge or at a discount from sales and use tax. | 2026 Discretionary | TBD | May Re-Review | 39-26-707(2)(a) | N/A | 4/1/2021 2021-TE13 | \$6.4 million | The Grown Assembly may want to consider: Extablishing a stuthurory purpose and performance measures. A Adding languages to statute to clarify which meaks provided to food service employees by their employee usually for the exemption. |
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| | The Construction Materials Exemption | | | | | | | | |
| | exempts contractors and subcontractors from paying sales and use tax on building | | | | | | | | |
| | and construction materials that are purchased and incorporated into a structure. | | | | | | | | |
| | The Centruction Materials Exemption exempts contractions and subcontractive three parent guides and as the building parabate and encounters of the subcontraction of the parabate and encounters of the subcontraction of the parabate and encounters of the subcontraction of the parabate and and and and and the subcontraction to the subcontraction of the subcontraction of the test of the subcontraction of the subcontraction of the subcontraction of the subcontraction of the subcontraction of the subcontraction of the subcontraction of the subcontraction of the subcontraction of the subcontraction of the subcontraction of the subcontraction of the subcontraction of the subcontraction of the subcontraction of the subcontraction of the subcontraction of the subcontrac | | | | | | | | The General Assembly may want to consider: • Establishing a statutory purpose and performance measures. • Clarifying eligibility requirements for the |
| Construction and Building Materials Exemption / Construction Materials Exemption | exempt entities, such as federal, state, and | | | | | | | | performance measures. |
| Exemption / Construction Materials Exemption | local governments; not-for-profit schools; and charitable organizations. | 2026 Discretionary | TBD | May Re-Review | 39-26-708 | N/A | 1/1/2021 2021-TE4 | Unknown | Clarifying eligibility requirements for the exemption. |
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| | The Balloard Construction Materials | | | | | | | | |
| | Exemption provides a sales tax exemption to | | | | | | | | |
| Railroad Building and Construction Materia | interstate or foreign rail carriers for ials purchases of building and construction | | | | | | | | |
| Sales Tax Exemption / Construction Materials Exemption | The Railroad Construction Materials Exemption provides a sale state exemption to instructus of releging nail carriers for Nais purchasses of building and construction materials used in the construction and/or maintenance of a railroad. | 2026 Discretionary | TBD | May Re-Review | 39-26-710(1)(4) | N/A | 9/1/2020 2020-TE28 | Unknown | None |
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| | Exemption provides a sales and use tax | | | | | | | | |
| | exemption for locomotive, raticars, and other rolling stock for use in interstate | | | | | | | | |
| Railroad Equipment Sales and Use Tax Exemption / Rolling Stock Exemption | The Railroad Equipment Sales and Use Tax Exemption for locations and use tax exemption for locatomolow, railcars, and other rolling stock for use in interstate commerce, and includus component gasts to be affixed or attached to the equipment. | 2026 Discretionary | TBD | May Re-Review | 39-26-710(1)(b), (1)(c), (2)(a), and (2)(b) | N/A | 9/1/2020 2020-TE28 | Unknown | None |
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| | The Interstate Aircraft Exemption provides a | | | | | | | | |
| | sales and use tax exemption to commercial | | | | | | | | The General Assembly may want to consider |
| Aircraft Used in Interstate Commerce Exemption / Interstate Aircraft Exemption | sales and use tax exemption to commercial airlines for the purchase, storage, or use of aircraft used in interstate commerce. | 2026 Discretionary | TBD | May Re-Review | 39-26-711(1)(a) | N/A | 7/1/2021 2021-TE23 | Unknown | The General Assembly may want to consider establishing a statutory purpose and performance measures. |
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| | The Residential Power Exemption allows | | | | | | | | |
| | I me meadential Power Exemption allows purchases of fuel or electricity for residential | | | | | | | | |
| Fuel for Residential Heat, Light, and Power Exemption / Residential Power Exemption | The Nesidential Power Exemption allows purchases of field or electricity for residential r use to be exempt from Colorado state sales n and use tax. | 2026 Discretionary | TBD | May Re-Review | 39-26-715(1)(4)(0) | N/A | 9/1/2020 2020-TE29 | \$107 million | None |
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| | | | | | | | | | The General Assembly may want to consider: • Establishing a statutory purpose and |
| | The VFA.& PTO Exemption examples takes by parent tackhor associations and | | | | | | | | The General Assembly may want to consider: • Ecological assessment purpose and Ecological assessment purpose and Ecological assessment purpose Ecological assessment publication Ecological assessment Ecological assessment public |
| Parent Taucher Association and Organization Learnington (PTA & PTO Learnington | The FFA & PTO Exemption exempts take by provide associations and the second state of t | 2026 Oscratonary | 780 | May Ba-Berden | 39-26-718(1)(c) | NA | 1/1/2021 2021-115 | \$3.2 million (combined with School-Related | The General Assembly may want to consider: • Exabilities of a stantistry purpose and performance measures • Curring or a consultance of the stantistic of the stantistic of the stantistic of the stantistic of the stantistic of t |
| Parent Teacher Association and Organizati Comption /PIA & PID Semption | The FFA & PTO Exemption assempts take by provide the second secon | 2006 Oscretionary | 780 | May Str. Rodew | 39-26-738(1)(c) | NA | 1/1/2011 2021 TES | 3 million (combined with School Related Sales Teamption) | The Gooted Assembly may want to consider: • Controlling a subscription and • Configure a subscription • Configure on consideration of the pro- right of the constraints of the pro- signments for the PAR PD Comption and the School Related Sales Comption. |
| Parent Taacher Association and Organizati Semption / PA & PD Sampton | The FFA & PTO Exemption exempts takes by parent seacher associations and fon experiazions that banefa packs is 12 school from usine tax. | 20% Disordinary | 180 | May be before | 89-36 734(3)(c) | NA | 1/1/201 201-113 | 13.2 million (combined with School Autore Sales Exemption) | The General Assembly may want to consider: • Establishing a statutory purpose and establishing and establishing of the statutory of the Confirming or considering rightship requirements for the PFA & PTO Examplian and the School Rulated Sale Examples. |
| Perent Takher Association and Organizati Damption / PLA & 700 Semption | The PFA & PTO Exemption exampls take by parent subdres association and provide the subscription of the subscription of the schedul from take bar. | XXX Standowy | 780 | May in Notes | 39-36-734(3)(c) | NA | 1/1/001 301-115 | EL3 millios (combined with School Relate Sales Exemption) | The General Assembly may went to consider: • Exactificity of a statisticy purpose and participancy or assessment • Carring or consolidating signification and the School Assess Sales Teampton. |
| Parent Tashire Anasoshira and Organization Leuroptice / 17.6.8.710 Leuroptice | The PFA.8 PTO Exemption exempts take by parent trachest associations and the regression that benefit a paties # 22 effort from take ton. | 305. Disostimary | 110 | May To Review | 99-26-78433(c) | NA | 17(2001 2011-115 | 33.2 million (combined with School Autosc Sales Exemption) | The General Assembly may want to consider: • Establishing a social sector of the sect |
| Parent Tasking Association and Disputation Exemption / PTA & PTO Exemption | The IFLA PTO Exemption examples sales by parent suchoar associations and forn organizations that benefit a public 6.12 school from sales tax. | 202 Durstmary | 180 | May le floren | 39-36-7880(kc) | N/A | 1/(201. 201-115 | 51.2 million (combined with School-Aulased Salas Teamption) | The Ganzal Asambly may want to consider: • Establishing a statutory purpose and participaneses masses of the state of the state of the state requirements for the PFA & PTO formption and the School Induited Sale Formption. |
| Peret Tasher Associates and Organization Exemption / ITA & PD Exemption | The PFA.8 PTO Exemption examples take by parent taxohor associations and parent taxohor association parent 4.2 soluted from take tax. | 203 Disordinary | 10 | May la Roieu | 19-36-7803(c) | NA | 1470891 889-185 | (3.3 million (samhnud mit Schapt Arlane Saine Famiglion) | The General Assembly may went to consider: • Exactificity of a statistic purpose and participancy or assessment • Confing or consolidating slipbility and the School Assess Sale Tempton. |
| Poert Tacher Aussisten and Organization Damptes / 17.0.8 PO Damptes | The PTA & PTO Comption exampls size by parent studies and one organization that bands public 6.2 when them uses to: | XXX Dourdonay | 180 | May Ite Nodew | 99-36-780(36) | NA. | 1/1/201 201-113 | 51.2 million (combined with School Aufrace Salain Examption) | |
| Perent Tauhar Ausoisten and Organizat Energine / M.S. 470 Energine | | 200 Durstmary | 10 | May to horse | 39-26-7800(c) | NA | 2/1/2021.0021-119 | 51.2 million (combined with School Autoace Salas Exemption) | |
| Parent Teacher Association and Organization Exemption / ITA & PTO Exemption | The Mathematic Name Partial Company | 203 Distellenzy | 10 | May la Roitea | 39-36-780()(c) | NA | NA/MB1 2011-115 | 33 a faillen (ontdone wit Scheid-Ruber Meis Tempto) | The General Assembly may wort to consider: • Establishing a statisticy purpose and purpose and the statistic statistics of the statistic |
| Parent Tashire Association and Digentize Exemption / PTA & PTO Exemption | The Perfoliarizated Homes Partial Exemption exempts of persons of the particular pixel of | 203 Disestimary 203 Disectionary | 160 | May In Robert | 19-34-780(m) 19-34-780(m) | N/A | | 51.2 million (combined with Scheel-Aulase Savie Exemption) 51.4 million | The General Assembly may want to consider: • Establishing a statustic purpose and • Establishing a statustic purpose and • Establishing of general purposes and the School Future School Future School Future School • Establishing a statustry purpose and • Assemblishing a statustry |

| | The Subsequent Home Sales Exemption | | | | | | | | | | |
|--|--|--------------------|-----|-------------------------------|----------------------|-----|------------|-------------------|--|---|--|
| Subsequent Home Sales Exemption (for | exempts subsequent sales of previously sold manufactured and modular homes from | | | | | | | | | The General Assembly may want to conside establishing a statutory purpose and 10.00 performance measures. | ar |
| manufactured homes) | sales and use tax. | 2026 Discretionary | TBD | May Re-Review | 39-26-721(1) and (2) | N/A | | 4/1/2021 2021-TE8 | \$ 252,00 | 0.00 performance measures. | HB 22-1242 amend 39-26-721(3) to remove the 7/1/2019 date requirement for definitions of a manufactured home and |
| | | | | | | | | | | | adds 'tiny' home to the exempt sales and us |
| | | | | | | | | | | | Liac. (3) Beginning July 1, 2019, The sale, storage, usage, or consumption of a manufactured home, as defined in section 39-1- 102 (7.8), OR A TINY HOME, AS DEFINED |
| | The Manufactured Homes Exemption exempts the sale, storage, usage, or | | | | | | | | | | 102 (7.8), OR A TINY HOME, AS DEFINED IN SECTION 24-32-3302 (35), is exempt from taxation under parts 1 and 2 of this article |
| | The Manufacturel Homes Leenpton exempts to a kill, Biorge, Leage, or 2017 ALL, SL 2019 and ALL 2017 - 2017 ALL, SL 21 or motive homes (18-1- 12028 L), and a motive homes (18-1- 2028 L), and a motive homes (18-1- 2028 L), and a motive and a star base SL 2020 Constructed on or after have SL 2020 Constructed | | | | | | | | | | 26. |
| | 3302(10)] constructed on or after June 15, 1976, in compliance with the National | | | | | | | | | The General Assembly may want to conside establishing a statutory purpose and performance measures. | HB 24-1036 amends(3) to modify the definition of sales and use tax exempt ar homes as follows: (3) (A) PRIOR TO JANUARY 1, 2025, the sale, |
| Manufactured or Tiny Homes Exemption | Manufactured Housing Construction and Safety Standards from sales and use tax. | 2026 Discretionary | TBD | May Re-Review | 39-26-721(3) | N/A | | 4/1/2021 2021-TE8 | \$5.6 million (manufactured homes) | establishing a statutory purpose and performance measures. | (3) (A) PRIOR TO JANUARY 1, 2025, the sale, storage, usage, or consumption of a |
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| | | | | | | | | | | The Greenal Accembly may used to consider | |
| | The School Related Sales Exemption exempts sales by schools, school booster | | | | | | | | | Establishing a statutory purpose and performance measures. | |
| School Related Sales Exemption | The School Related Sales Exemption exempts sales by schools, school booster organization fur banefit a public or private K-12 school from sales tax. | 2026 Discretionary | твр | May Re-Review | 39-26-725(2) | N/A | | 1/1/2021 2021-TE5 | \$3.2 million (combined with PTA & PTO Exemption) | The General Assembly may want to conside • Establishing a statutory purpose and performance measures. • Clarifying or consolidating eligibility requirements for the PTA & PTO Exemption and the School-Related Sales Exemption. | 1 |
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| Deduction for Employer Matching Contributions to an Adult Learner Individua | Tax credit for employers that match i contributions to an adult learner's individual trust account | 2027 Required | | Will Review - New Expenditure | 39-22-104(4)(o) | | | | | | |
| Trust Account or Savings Account | trust account | 2027 Required | N/A | Will Keview - New Expenditure | 39-22-104(4)(0) | N/A | | | Unknown | | |
| | | | | | | | | | | | |
| | Creates a pilot program for an income tax credit for owners of qualified housing | | | | | | | | | | |
| | developments focused on rental housing for middle-income individuals and families. Middle-income individuals and families have | | | | | | | | | | |
| | an annual household income between 80% and 120% of the area median income of the households of the same size in the county in | | | | | | | | | | |
| | Creates the program for an incoming term development, focused on metal housing for metals exceed an observation of the second second development. The second second second second second as a neural housing to the second second second second as a neural housing to the second second second second as a neural housing to the second second second second as a neural housing to the second second second second as a neural housing to the second second second second as a neural housing to the second second second second as a neural housing to the second second second second as a neural housing to the second second second second as a neural housing to the second second second as a neural housing to the second se | | | | | | | | | | |
| Middle-Income Housing Tax Credit | the respective area median income. | 2027 Required | N/A | Will Review - New Expenditure | 39-22-5403 | | 12/31/2029 | | TBD | | |
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| | Creates a refundable income tax credit for income tax years 2025 to 2029 for up to 50% of specified costs incurred by new employee- owned businesses, not to exceed \$50,000. | | | | | | | | | | |
| Employee-Owned Business Income Tax Credit | | 2027 Required | N/A | Will Review - New Expenditure | 39-22-542.5(3) | | 12/31/2029 | | N/A | | HB 24-1036 amends the definition of costs, |
| | For income tax years commencing on or after January 1, 2023, but prior to January 1, | | | | | | | | | | HB 24-1036 amends the definition of costs, extends the expiration date of the credit to 1/1/2028, and adds a measure for the income eligibility to be adjusted for inflation beginning in Tex Year 2025. |
| | 2026, a landowner with a federal taxable income at or below one hundred twenty thousand dollars for the increme tax waar | | | | | | | | | | beginning in Tax Year 2025. |
| | For income tax years commencing on or after sizers 2, 2023, but points in summary 1, and the sizers 2, 2023, but points in summary 1, and the sizers 2, and the sizers 2, and the sizers 2, thousand obtains (or the income tax years commencing on or all sizers 1, 2023, but areased the sizers 1, 2023, but areased the sizers 1, 2023, but areased the sizers 1, and but and could again the income tax is imposed and could against the income tax is imposed and could against the income tax is imposed and the particular tay of the sizers 1, and but at hundred delivers in costs for writing implication maximum. The anatomic table could be a building and is is in hundred beenty- field delays. | | | | | | | | | | amend (2)(a) and (4) as follows: (2) As used in this section, unless the contex otherwise requires: (a) "Costs" means any actual out-of-pocket |
| | income tax year thereafter, is allowed a credit against the income taxes imposed by | | | | | | | | | | expense in curred and paid by the landowner TO A THIRD-PARTY SERVICE |
| | Fire percent of up to two thousand five hundred dollars in costs for wildfire | | | | | | | | | | (ii) Costs memory accurate to the optical cost expension in correct and paid by the landowner TO A THIRD-PARTY SERVICE PROVIDER, documented by receipt, for performing wildfire mitigation measures. "Costs" does not include any inspection or certification fees, in-kind contributions, |
| Wildfire Mitigation Measures Credit | mogenon measures. The maximum total credit in a taxable year is six hundred twenty- five dollars. | 2027 Required | N/A | Will Review - New Expenditure | 39-22-543 | | 1/1/2028 | | N/A | N/A | certification fees, in-kind contributions, donations, incentives, or cost sharing associated with performing wildfire |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | Developers of low-income housing projects in certified transit-oriented communities are | | | | | | | | | | |
| Affordable Housing for Transit-Oriented | Leveloper on the anti-oriented councy projects in certified transit-oriented communities are allowed a credit against their development costs. The credit is administered by CHFA and is available for CY 2025 through 2029. | 2027 Required | N/A | Will Review - New Expenditure | 39-22-5503(1) | | 12/31/2029 | | | | |
| soulinumes. | s evenes of for Lt 2023 through 2029. | 2027 Required | n/n | wie neview - new Expenditure | 39-22-5903[1] | | **(31/0109 | | RV A | | |

| | The coefficiency increases companies that | | | | | | | | |
|---|---|--------------------|-----|---------------|---------------------|------|-------------------------|-----------------------------|--|
| to an | choose to contribute funds to the Health Benefit Exchange (known as Connect for Knobb Contribute funds to the Health | | | | | | | | The General Assembly may want to consider amending statute to establish a statutory purpose and performance measures for the constit |
| Contributions to the Colorado Health Benef Exchange / C4H Contributions Credit | The credit allows insurance companies that choose to contribute funds to the Health Benefit Exchange (mom as Connect for Health Colorado, or CHI) to claim a dollar- If or-dollar credit against the insurance premium taxes they owe the State. | 2027 Discretionary | TBD | May Re-Review | 10-22-110 | N/A | 7/1/2022 2022-TE28 | \$5 million | amending statute to escapera a statutory purpose and performance measures for the credit. |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | Exempts from excise tax malt liquors | | | | | | | | |
| Malt Liquors Research Exemption | manufactured by Colorado public institutions of higher education for research and teaching purposes. | 2027 Discretionary | TBD | May Re-Review | 44-3-106(6) | N/A | 1/15/2022 2022-TE1 | \$ 1311 | The General Assembly may want to consider establishing statutory purposes and 0p performance measures for the exemptions. |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | Exempts from excise tax vinous liquor manufactured by Colorado public | | | | | | | | |
| Enology Research Exemption | Exempts from excise tax vinious liquor manufactured by Colorado public institutions of hyber education for the purpose of enoisity (i.e., study of wise and wisemaking) results in and education | 2027 Discretionary | TBD | May Re-Review | 44-3-106(5) | N/A | 1/1/2022 2022-TE1 | \$ 112 | The General Assembly may want to consider establishing statutory purposes and performance measures for the exemptions. |
| | | | | | | | | | 30 performance measures for the exemptions. HB 22-1310 amends (4)(i)(iV) to align with IRC as follows: |
| | | | | | | | | | (4) There shall be subtracted from federal |
| | | | | | | | | | taxable income: |
| | The Colorado Tuition Program Deduction (529 Deduction) allows individuals, estates | | | | | | | | (i) (W) As used in thisSUBSECTION (4)(i), UNLESS THE CONTEXT OTHERWISE REQUIRES: |
| | (529 Deduction) allows individuals, estates, and trusts to deduct an amount equivalent to their total contributions to a 529 account from their taxable income. The deduction is | | | | | | | | (A) "DESIGNATED BENEFICIARY" HAS THE The General Assembly may want to consider: SAME MEANING AS DEFINED IN SECTION 32 Establishing a statutory purpose and (a)(1) OF THE INTERNAL REVENUE CODE. |
| Colorado Tuition Program Deduction / 529 Deduction | from their taxable income. The deduction is capped at \$20,000 and \$30,000 per taxpayer, per beneficiary for single and joint filers, respectively. | 2027 Discretionary | 780 | May Re-Review | 39-22-104(4)0](0(A) | N/A | 1/1/2022 2022-TE6 | \$25.7 million | The General Assembly may want to consider: SAME MEANING AS DEFINED IN SECTION 2 • Establishing a statutory purpose and parformance measures for the deduction. • Reviewing the effectiveness of the eduction. EXPENSE* HASTHE SAME MEANING AS |
| Desizion | Tespecorery. | 2027 Discussing | 100 | now receive a | 2122-2000 (000000 | 13/M | 1112000 0020100 | 22.7 mmon | |
| | | | | | | | | | |
| | | | | | | | | | |
| | The Charitable Contribution Deduction | | | | | | | | The General Assembly may want to consider: • Amending statute to establish a statutory remove and reoffermance measures for the |
| | The Charitable Contribution Naturation allows an individual to deduct the amount of any charitable contributions over 5500 from their state income, if the individual Claimed the standard deduction, in testad of Remited deductions, or their fielder all income tax | | | | | | | | deduction. • Reviewing the deduction's \$500 charitable constribution from |
| Charitable Contribution Deduction | the standard deduction, instead of itemized deductions, on their federal income tax rature | 2027 Discretionary | ТВО | May Re-Review | 39-22-104(4)(m) | N/A | 4/1/2022 2022-TE18 | \$41.3 million | The denoted classifiely one parts to include: - Anothering tables that a strategy one parts to the deduction. - Research for the denotes 1500 dhartstake - Research for denotes 1500 dhartstake - Research for denotes to the strategy of the the trapper contributing to the strategy - defer to trapper contributing to the strategy- defer segmetations. |
| | | 2027 Discretoring | | new recent | 31-27-204(4)(11) | ala. | | yez a ministri | o generations. |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | The Milkary Family Relief Fund Grants Deduction allows recipients of grants from the Military Family Relief Fund to deduct the amount of the grants they receive from their | | | | | | | | The General Assembly may want to consider |
| Military Family Relief Fund Grants Deductio | the winterly name wear run to be used the amount of the grants they receive from their Colorado income if the amounts are | 2027 Discretionary | | May Re-Review | 39-22-104(4)(p) | | 7/1/2022 2022-TE27 | | The benefail Assembly may want to consider amending statute to establish a statutory purpose and performance measures for the 20 deduction. |
| wentery remay need rund Grants Deductio | n musuumu in 1600f di Lakalok Income. | and/ Uncreating | | may de-Bellet | 37-12-109(4)(0) | N/A | ry ny model differ that | 9,7751 | an antara ana |
| | | | | | | | | | |
| | | | | | | | | | |
| | The Exonerated Persons Deduction allows | | | | | | | | |
| | I ne exonerated Persons Deduction allows taxpayers to deduct any compensation received from the State resulting from their, | | | | | | | | |
| | The Econerasto Persons Deduction allows tapayers to dork any compensation received from the State resulting from their, or an immediate family nember's, woonful incarceration pursuant to the Companization for Certain Econerate Persons Act, from their Colorado income. | | | | | | | | The General Assembly may want to consider amending statute to establish a statutory purpose and performance measures for the |
| Exonerated Persons Deduction | their Colorado income. | 2027 Discretionary | TBD | May Re-Review | 39-22-104(4)(q) | N/A | 7/1/2022 2022-TE31 | Too few taxpayers to report | execution. |
| | | | | | | | | | The General Assembly could consider clarifying the parposed of the advancement of the advancement of the advancement members from Calcadada who have advance advancement of the advancement of the advancement of the advancement of the advancement of the advancement of the advancement of the advancement of the advancement of the advancement of the advancement of the advancem |
| | | | | | | | | | General Assembly could: Establish a statutory purpose to reflect that the deduction only applies to service |
| | | | | | | | | | members from Colorado who have already established residency in another state - Expand eligibility for the deduction to all |
| | | | | | | | | | of the deduction to the purpose as it exists in |
| Military Service Persons Reacquiring Colorado Residency Deduction / Military | The Milltary Service Persons Reacquiring Residency Deduction allows some taxpayers to deduct their milltary pay white: calculating their Colorado income tax liability. | | | | | | | | its enacting legislation; or • Nepeal the deduction since it is not used by many taxpayers and appears to have a 00 limited impact. |
| Residency Deduction | their Colorado income tax liability. | 2027 Discretionary | TBD | May Re-Review | 39-22-104(4)(u) | N/A | 4/1/2022 2022-TE22 | \$ 168,939 | 00 limited impact. |

| | The Olympic Medalist Income Tax Deduction | | | | | | | | | | |
|--|--|--------------------|-----|------------------------|-----------------|-----|--|---------------------|-----------------------------|---|--|
| | The Olympic Medalist Income Tax Deduction allows Olympic and Paralphympic medalists to deduct income samed as a direct result of winning an Olympic or Paralphymic medal while competing for the Inted Satus when | | | | | | | | | The General Assembly may want to conside | er |
| Olympic Medalist Income Tax Deduction / Olympic Deduction | winning an Olympic or Paralympic medal while competing for the United States when | 2027 Discretionary | TBD | May Re-Review | 39-22-104(4)(x) | N/A | | 1/1/2022 2022-TE2 | * / | The General Assembly may want to conside amending statute to establish a statutory purpose and performance measures for the statutore. | a a |
| Olympic Deduction | calculating their Colorado taxable income. | 2027 Uncreationary | 180 | May na-neview | 33-22-104(4)(X) | N/A | | 1/1/2022 2022-162 | Too few taxpayers to report | evention. | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | A nonrefundable income tax credit is | | | | | | | | | | |
| | allowed to a qualifying trust that is a resident of both Colorado and another state in lieu of the credit for income tax paid to another | | | | | | | | | The General Assembly may want to conside | or |
| | state. The credit is not available to a trust | | | | | | | | | amending statute to establish a statutory purpose and performance measures for th | |
| Dual Resident Trust Credit | to May 26, 2006. | 2027 Discretionary | TBD | May Re-Review | 39-22-108.5 | N/A | | 7/1/2022 2022-TE26 | \$ 358,401 | LOD credit. | SR 98, 154 - removed credit from Enterprise |
| | | | | | | | | | | | Zones and made it statewide HB 00-1351 - increased value of credit from |
| | | | | | | | | | | | 25% to 50% and removed eligibility of in-kind contributions |
| | | | | | | | | | | | contributions HB 04-1119 - clarified that contributions can only be to programs or services serving children ages 0-12 (except for grandfathered |
| | | | | | | | | | | | children ages 0-12 (except for grandlathered programs) HB 18-1004 - modified repeal date to |
| | A nonrefundable credit is allowed to a taxeaver who makes a monetary | | | | | | | | | | 1/1/2025 |
| | taxpayer who makes a monetary contribution to promote child care in Colorado. The rendit is equal to 50% of the total contribution. The amount of credit | | | | | | | | | The General Assembly may want to conside • Establishing a statutory purpose and | HB 22-1254 - https://www.enable.com/ er: removed the reference to prior years where in kind contributions were allowed HB 22-1295 - non-substantive change that |
| | | | | | | | | | | performance measures. • Clarifying eligible organizations that can | HB 22-1295 - non-substantive change that aligns references to 'department' in statute with the new Department of Early Childhood |
| Child Care Contribution Credit | made in any one tax year may not exceed \$100,000. | 2027 Discretionary | TBD | Selected for Re-review | 39-22-121 | | 1/1/2028 | 9/15/2021 2021-TE26 | \$ 30,800,000 | receive contributions that qualify for the .00 credit. | with the new Department of Early Childhood (formerly in DHS) |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| | | | | | | | | | | The General Assembly may want to: • Consider amending statute to establish a | |
| | The Long-Term Care Insurance Credit allows certain taxpayers to claim a credit against | | | | | | | | | statutory purpose and performance measures for the credit. | |
| Long-term Care Insurance Credit / Long-term Care Credit | The Long-Term Care Insurance Credit allows certain trapapers to dain a credit against their state incore tasks for 25 percents of the premiums they paid during the year fee lang- term care insurance, yea to 520 per policy. | 2027 Discretionary | | | 39-22-122 | | | 4/1/2022 2022-TE17 | \$2.6 million | Review the effectiveness of the credit and could consider changes to the credit cap an | d LTPC bill (HB 23-1122) sought to modify the d credit in relation to policy consideration to address its effectiveness, but was laid over. |
| Care Credit | term care insurance, op to \$150 per policy. | 2027 Uncretionary | 180 | May Ne-Nevlew | 39-22-122 | N/A | | 4/1/2022 2022-1017 | \$2.6 million | income amis. | address its effectiveness, but was laid over. |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | HB 22-1051 2)(d), IP(7), and (7)(a.5) |
| | | | | | | | | | | | amended and (9) added These changes had not yet passed at the |
| | A nonrefundable income tax credit is allowed to a qualified taxpayer who owns a | | | | | | | | | | time of the publication of this evaluation but were mentioned in the report. The changes |
| | direct or indirect interest in a qualified affordable housing development. The credit | | | | | | | | | | extend the carryforward time period, the yearly amount of credits available, and |
| | is allowed in an amount determined by the Celorado Housing and Finance Authority | | | | | | | | | | create a purpose and performance measures with a report due to the OSA every |
| Affordable Housing Tax Credit | (CHFA). | 2027 Discretionary | TBD | May Re-Review | 39-22-2102 | | 12/31/2031 | 4/1/2022 2022-TE25 | Not reportable | None | year. Yes HB 23-1314 addressed both policy |
| | | | | | | | | | | | Section (16) adds a purpose and |
| | | | | | | | | | | | performance measures to statute: THE SPECIFIC PURPOSES OF THE TAX CREDIT ARE TO PROVIDE AN INCENTIVE TO TAXPAYERS TO REHABILITATE QUALIFIED STRUCTURES IN |
| | | | | | | | | | | | TO PROVIDE AN INCENTIVE TO TAXPAYERS TO REHABILITATE QUALIFIED STRUCTURES IN |
| | | | | | | | | | | | A WAY THAT INCREASES THE NUMBER OF NET NEW RENTAL HOUSING UNITS IN THE |
| | | | | | | | | | | The General Assembly may want to: Consider amending statute to establish a | STATE AND TO PROVIDE A GREATER INCENTIVE FOR TAXPAYERS WHO DEVELOP |
| | The Preservation of Historic Structures Credit | | | | | | | | | purpose and performance measures for the credit. | SUCH UNITS FOR RENTAL TO LOW- AND MODERATE-INCOME RENTERS WHO NEED INFORMATION AND AND AND AND AND AND AND AND AND AN |
| Burranation of History | The Preservation of Historic Structures Credit provides an income tax credit for property owners who rehabilistar or preserve a residential or commercial certified historic | | | | | | | | | Assess whether allowing qualified expenses that occurred prior to an application to be of the formation of the second seco | AFFORDABLE AND MIDDLE- INCOME HOUSING (c) THE NUMBER AND |
| Preservation of Historic Structures Credit / Historic Structures Credit | residential or commercial certified historic structure in Colorado. | 2027 Discretionary | TBD | May Re-Review | 39-22-514.5 | | 1/1/2037 | 7/1/2022 2022-TE33 | \$3.5 million | approach to be eighte for the credit meet the intent of the credit. | TO BERNALITIATE QUALIFIES D'ETRUCTURES IN A WAY THAT INCREASS THE NUMBER OF NET NEW REITAL HOUSING UNITS IN THE STATE AND TO PHONDE A GREAT TRE INCENTINE FOR TADAVITES WHO DEVELOP SUCH UNITS FOR TADAVITES WHO DEVELOP MODERATE INCOME REITATE OL ON- MODERATE INCOME REITATE OL ON- MODERATE INCOME REITATE WHO NEED AFFORMALE AND MODELE- INCOME HOUSING (E) THE NUMBER ADD UNLED FT ACCHED'S CLANDED FUNCIONET TO THIS SECTION, THE NUMBER ADD TO THIS SECTION, THE NUMBER ADD |
| | | | | | | | | | | The General Assembly may want to conside | er . |
| | | | | | | | | | | amending statute to establish statutory purposes and performance measures for th credits. HB 23-1272 Extends and expands to | he ax |
| | | | | | | | | | | credits for the purchase or lease of electric vehicles (which is phased out over time), adds an additional credit fo vehicles under | |
| | | | | | | | | | | \$35k and excludes vehicles over \$80k. Also | |
| | Innovative Cars Income Tax Credit provides | | | | | | | | | allows for an additional credit if the financer/dealer of the vehicle claims the credit on the ourchaser's behalf | |
| | purchasers or dealers (financers) a refundable incrementar modifier the | | | | | | | | | Adds a purpose and performance measure | к |
| | purchase or lease of an eligible new electric motor vehicle. | | | | | | | | | HB 23-1251 removes the reference to Category 2 and Category 3 motor vehicles | |
| Innovative Cars Income Tax Credit / Innovative Cars Credit | Section 39-22-629 allows for advance payments of these credits. | 2027 Discretionary | TBD | May Re-Review | 39-22-516.7 | | 1/1/2029 | 7/1/2022 2022-TE34 | Greater than \$24.9 million | HB 3-2323 removes the elements to Catagory 2 and Catagory 3 motor which and the expiration date of the screet related to those which. Constraints and the expiration of the anothing catalox to extability the screet purposes and generation measures to the catagorize of the constraints of the screet results. In this screet purposes the screet screet screet screet screet screet results with the screet screet screet screet results and the screet screet screet screet screet to actes and screet screet screet screet screet screet screet to actes and screet | Yes, HB 23-1272 established a purpose and performance measures |
| | | | | | | | | | | The General Assembly may want to conside amending statute to establish statutory | er |
| | | | | | | | | | | purposes and performance measures for th credits. HB 23-1272 Extends and expands to credits for the ourse | ne ax |
| | | | | | | | | | | trucks (which is phased out over time). | |
| | | | | | | | | | | categories of trucks and extends expiration dates for different extension this court | • |
| | Innovative Trucks Income Tax Credit | | | | | | | | | also gets rid of natural gas, hydrogen, or other fuel truck credits so it is only annihilit | |
| | Innovative Trucks Income Tax Credit provides purchasers or dealers (financers) a refundable income tax credit for the purchase or lease of an eligible new electric | | | | | | | | | to electric and plug in hybrids starting 2024 Category 7 light-duty passenger motor vehicle over 8,500 GVWR or light-duty | 9: |
| | truck. Credits range, depending on vehicle | | | | | | | | | wehicle over 8,500 GVWR or light-duty electric truck lease or purchase for tax year | |
| Innovative Trucks Income Tax Credit / Innovative Trucks Credit | type, and the tax year. Section 39-22-629 allows for advance payments of these credits. | 2027 Discretionary | 700 | May Re-Review | 39-22-516.8 | | 1/1/2029 | 7/1/2022 2022-TE34 | | 2024 through 2028 Category 7 medium-duty electric truck lease or purchase for tax years 2024 through 203 | e Yes, HB 23-1272 established a purpose and |
| | paganetta di bilese ci estas. | LUAT DISCHARGE Y | | | | | -, -, -, -, -, -, -, -, -, -, -, -, -, - | -, -, ADAL-11-04 | | - parenase for tax years 2024 through 205 | |

| | The Construction Estimated Coeff is available to incoherent who coeffs a second second seco | | | | | | | | 59 34-136: Made numerous substantive charges to the could, including [1] increasing und in cascing 557 million 2023 (2) adding one requestion 557 milli |
|---|---|--------------------|-----|-----------------|-------------------------------|-----|----------------------|-----------------------|--|
| Conservation Easement Credit | the donated easement's fair market value. | 2027 Discretionary | TBD | May Re-Review | 39-22-522 | N/A | 4/1/2022 2022-TE24 | \$23.9 million | performance measures for the credit. |
| | The Deschold follows Function | | | | | | | | The Filtered Jacobine pages to receive |
| Downloadable Software Exemption | The Downloaded Software Exemption exempts software that is downloaded at the time of purchase from sales tax. | 2027 Discretionary | TBD | May Re-Review | 39-26-102(15)(c)(1)(C) | N/A | 4/1/2022 2022-TE20 | At least \$83 million | The General Assembly may want to consider establishing a statutory purpose and parformance measures. |
| Exemption for Donations by Manufacturer to Government and Charitable Organizatio Advanduative Vanciona Germington | The Manufacture transfers furnitian energy from sales and so its de doubles of manufactured post executing \$1,000 is eggregate such formational surves to the calcurate forming the patient and sales in the patient sales and sales and the sales and the patient sales and sales and the sales and the sales and the sales and the sales and the sales and the sales and the sales and the sales and the sales and the sales and the sales and the sales and the sales and the sales and the sales and the sales a | | | | | | | | The General Assembly may want to consider establishing a stantury purpose and performance maximum. |
| to Government and Charitable Organizatio / Manufacturer Donations Exemption | s Additional statutory reference: 39-26- 713(1)(d) | 2027 Discretionary | TBD | May Re-Review | 39-26-705(2) | N/A | 9/1/2021 2021-TE24 | Unknown | establishing a statutory purpose and performance measures. |
| | | | | | | | | | |
| | The Aircraft Parts Exemption provides a sales and use tax exemption for the purchase, | | | | | | | | The General Assembly may want to consider: • Establishing a statutory purpose and performance measures: • Reviewing the effectiveness of the Fly-away and Arcraft Parts Lemptions. |
| Aircraft Parts Exemption | and use cas exemption for the parchase, storage, or use of components and parts that are permanently affixed to an aircraft. | 2027 Discretionary | TBD | May Re-Review | 39-26-711(1)(b) and (2)(b) | N/A | 1/1/2022 2022-TE12 | Unknown | Reviewing the effectiveness of the Fly-away and Aircraft Parts Exemptions. |
| Non-resident Arrowt Sales and Use Tax Exemption / My-away Exemption | The bio-incident discret Sales Comption provides two-incidents with a site and as the examples of the purchase of an ancreaft that all for annowed the hard an writin the comption of maintenance or individuality and an and an annowed the comption that and the comption of the site and an annowed the site and an annew site and an annowed the site and an annowed the s | 2027 Discretionary | 160 | May its involve | 39-36 711 5(1) | NA | 1/1/2013 2022-1112 | Ukhown | The General Assembly may wort to consider: • Establishing a statutory purpose and • Reviews gits of disclored statutory for pracy • Reviews gits of disclored statutory and discrete the transports. |
| | The Kstork Anzah bampton senges Natace around band to means from state aleks and our set. | | | | | | | | |
| Aircraft Exemption | state sales and use tax. | 2027 Discretionary | TBD | May Re-Review | 39-26-711.9 | N/A | 4/1/2022 2022-TE21 | Unknown | None |
| Sales by Charitabha Organizations Exemptic | The Solice by Chardwalls Organizations Exemption allows: A particular agreeutations to exempt the value of English personal papers, damandiaga, activate from | 2017 Discretionary | 160 | May the Bandeau | 99-26-748(1)(b) | NA | 9//2011 201-1125 | 51.28 million | The General Assembly may work to consider excluding a standard propose and performance assessment Additionally, we regulations critical to the exemptions are not up to date. |
| | The logic Langedon sample logic offle performs, together and the sample logic offle performs, borger, and the same of longo or caffle. | 2027 Discretionary | 160 | ang de annour | 99-36 7 86 (89) 99-36 7 70 | NA | 9 (gala aut no | y z a moo | the of a data. The General Jacombia may work to consider exclusioning, a statutory pagene and performance assures. |
| Composery ungo Exemption | | and supremumy | | | | | 2, 2, 2022 2022-11.3 | | processing international |
| | | | | | | | | | |

| | | | | | | | | | | | HB 22-1312 repeals (1)(b),(2a.5), and 2(c) to address an achronisms in definitions |
|---|--|--------------------|-----|-------------------------------|------------------------|-----|-----------|--------------------|----------------|---|---|
| | | | | | | | | | | | (1) (b) For state fiscal years 2009-10 through |
| | | | | | | | | | | | (1) (b) For state fiscal years 2009-10 throug 2016-17, all sales, storage, and use of components used in solar thermal systems shall be exempt from taxation under parts |
| | | | | | | | | | | | and 2 of this article. |
| | | | | | | | | | | | (2) As used in this section: [a.5] "Component used in solar thermal systems" include, but are not limited to: |
| | The Researching Energy Ecomption Allows * MI | | | | | | | | | The General Arramble may used to consider | are not limited to: |
| Components Used to Produce Renewable Energy Exemption / Components for | The Renewable Energy Exemption allows "all sales, storage, and use of components used in the production of alternating current electricity from a renewable energy source[to] be exempt from taxation" | | | | | | | | | The General Assembly may want to consider • Establishing statutory performance measures. • Reviewing the cost-effectiveness of the exemption. | collectors, evacuated tube collectors, solar air collectors, and concentratine solar |
| Renewable Energy Exemption / Renewable Energy Exemption | electricity from a renewable energy source(to) be exempt from taxation" | 2027 Discretionary | TBD | May Re-Review | 39-26-724(1)(a) | N/A | | 1/1/2022 2022-TE13 | \$6.2 million | Reviewing the cost-effectiveness of the exemption. | thermal collectors; |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Annual Annual Contractor | The Property for Use in Space Flight Exemption exempts the sale, storage, and / use of qualified property for use in space flight from sales and use tax. | | | | | | | | | | |
| Space Flight Exemption | flight from sales and use tax. | 2027 Discretionary | TBD | May Re-Review | 39-26-728 | N/A | | 4/1/2022 2022-TE23 | \$ | 12,000.00 None | |
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| | Browles school-lost Networks and | | | | | | | | | The General Assembly may want to consider | |
| | Provides scheduled aircarriers and commut er air carriers that are exempt from the federal excise tax an exemption from the State's jet fuel excise tax (\$0.04/gal). | | | | | | | | | | |
| Jet Fuel Excise Tax Exemption | State's jet fuel excise tax (\$0.04/gal). | 2027 Discretionary | TBD | May Re-Review | 39-27-102.5(2.5)(a)(1) | N/A | | 4/1/2022 2022-TE14 | \$16.7 million | Establishing a statutory purpose and performance measures for the exemptions. | |
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| | A qualified taxpaver may purchase small | | | | | | | | | | |
| Small Business Recovery Loan Program | A qualified taxpayer may purchase small business recovery tax credits from the Department and apply the tax credits against its premium tax liability. | | | | | | | | | | |
| Premium Tax Credit | its premium tax liability. | 2028 Required | N/A | Will Review - New Expenditure | 24-36-206 | | 6/30/2022 | | | | |
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| | Creates a refundable income tax credit for taxpayers for Advanced Manufacturing and | | | | | | | | | | |
| Colorado Semi-Conductor Manufacturing Zone Investment Tax Credit | Creates a refundable income tax credit for taxpayers for Advanced Manufacturing and Semiconductor Manufacturing Taba are allowed an Enterprise Zone Investment Tax Credit. | 2028 Required | N/A | Will Review - New Expenditure | 24-46-108 | | 7/1/2029 | | | | |
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| | Creates a refundable income tax create for | | | | | | | | | | |
| Colorado Semi-Conductor Manufacturing | taxpayers for Advanced Manufacturing and Semiconductor Manufacturing that are | | | | | | | | | | |
| Zone Commercial Vehicle Investment Tax Credit | Creates a refundable income tax credit for taxpayers for Advanced Manufacturing and Semiconductor Manufacturing that are allowed the Interprise Zone Commercial Vehicle Investment Tax Credit. | 2028 Required | N/A | Will Review - New Expenditure | 24-46-108 | | 7/1/2029 | | | | |
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| | Creates a refundable income tax credit for | | | | | | | | | | |
| Colorado Semi-Constructor Manufacturios | Creates a refundable income tax credit for taxpayers for Advanced Manufacturing and Semiconductor Manufacturing that are allowed the Interprise Zona Commercial Qualified Job Training Program Credit. | | | | | | | | | | |
| Colorado Semi-Conductor Manufacturing Zone Qualified Job Training Tax Credit | Qualified Job Training Program Credit. | 2028 Required | N/A | Will Review - New Expenditure | 24-46-108 | | 7/1/2029 | | | | |
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| | Creates a refundable income tax credit for taxpayers for Advanced Manufacturing and Semiconductor Manufacturing that are allowed the Enterprise Zone New Employee Credit. | | | | | | | | | | |
| | Semiconductor Manufacturing that are allowed the Enterprise Zone New Employee | 2028 Required | N/A | Will Review - New Expenditure | 24-46-108 | | 7/1/2029 | | | | |
| Colorado Semi-Conductor Manufacturing | | | | | | | | | | | |

| | Creates a refundable income tax credit for taxnavers for Arkeaned Manufacturing and | | | | | |
|--|---|---------------|-----|-------------------------------|-----------------|--------------|
| Coloreda Carol Carol ana Marcola ancian | Semiconductor Manufacturing that are | | | | | |
| Zone Employee Health Insurance Tax Credit | Creates a refundable income tax credit for taxpayers for Advanced Manufacturing and Semiconductor Manufacturing that are allowed the Enterprise Zone Employee Health Inscarace Credit. | 2028 Required | N/A | Will Review - New Expenditure | 24-46-108 | 7/1/2029 |
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| | Creates a refundable income tax credit for | | | | | |
| Colorado Somi Conductor Manufacturios | Creates a refundable income tax credit for taxpayers for Advanced Manufacturing and Semiconductor Manufacturing that are allowed the Enterprisa Zone Research & Experimental Code). | | | | | |
| Zone Research and Experimental Activities | allowed the Enterprise Zone Research & | | | | | |
| Tax Credit | Experimental Credit. | 2028 Required | N/A | Will Review - New Expenditure | 24-46-108 | 7/1/2028 |
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| | Taxpayers can subtract from federal taxable income for income tax years beginning on or | | | | | |
| | after January 1, 2021, but before January 1, | | | | | |
| Temporary CARES Act Deduction | Taspayers can subtract from fiederal tasable income for income tas years beginning on or after January 1, 2021, but before January 1, 2022, certain income impacted by the Federal CARES Act. | 2028 Required | N/A | Will Review - New Expenditure | 39-22-104(4)(z) | 1/1/2022 |
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| | For income tax years commencing on or after lammary 1, 2018, an election pace. | | | | | |
| | For income tax years commencing on or after January 1, 2023, an electring pass- through entily owner's allowed an income tax coeffic equal to the share of the tax improved pursuant to section 39-22-344 (1) on the electing pass-through entity. | | | | | |
| Credit for Pass-throughs Electing to File at Entity Level | tax credit equal to the share of the tax imposed pursuant to section 39-22-344 (1) | | | | | |
| Entity Level | on the electing pass-through entity. | 2028 Required | N/A | Will Review - New Expenditure | 39-22-347 N/A | |
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| | Refundable income tax credit based on the kineram use of clean hydrogen used for a | | | | | |
| | Refundable income tax credit based on the kilogram use of Celan hydrogen used for a "qualified use" (24-2181)(1)(C-K-S) that results in a certain greenhouse gas emissions rate | | | | | |
| Clean Hydrogen Tax Credit | results in a certain greenhouse gas emissions rate | 2028 Required | N/A | Will Review - New Expenditure | 39-22-557 | 1/1/2033 |
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| | A rerundwork income tax credit (\$1,200 for a single filer and \$2,400 for two joint filers) for | | | | | |
| | A refundable income tax credit (\$1,200 for a single filer and \$2,200 for two joint (Thirs) for resident individuals working in the care workforce, including child care, nunsing facilises, and home-and community-based | | | | | |
| Care Worker Credit | facilities, and home- and community-based services. | 2028 Required | N/A | Will Review - New Expenditure | 39-22-566 | 1/1/2029 N/A |
| Carl Thursen Green | | | | | | N N NAME |
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| | A qualifying retailer may deduct from state | | | | | |
| | met saxware sales the lesser of the agreggate state net taxable sales for all sites or \$70,000 | | | | | |
| | A qualifying retailer may deduct from state net taxable safes the lasser of the agregate state net taxable safes for all sites or \$70,000 and retain the resulting state safes tax collected for each month specified in this section. | | | | | |
| Temporary Sales Tax Retention Deduction | section. | 2028 Required | N/A | Will Review - New Expenditure | 39-26-105(1.3) | 10/1/2022 |
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| | On and after July 1, 2024, all takes, storage, and use of eligible decarboning building materials that are on the ist of eligible materials maintained by the office of the state architect are exempt from sales and use tax. | | | | | |
| | materials that are on the list of eligible materials maintained by the office of the | | | | | |
| Derarhonizine Building Monociale Ex- | state architect are exempt from sales and | 2028 Required | N/A | Will Review - New Expenditure | 39-26-731 | 7/1/2034 |
| www.eroonizing building Materials Exemption | UNE MA. | www.dwqured | 7/0 | www.webwew - nerw expenditure | apatria | 114000 |
| | | | | | | |

| | Sales and use tax exemption for construction | | | | | | | | | |
|--|---|--------------------|-----|-------------------------------|------------------|-----|--------------------------|----------------------|--------------|---|
| Sales Use Tax Exemption Wildfire Disaster | and building materials used for repairing and rebuilding residential structures damaged or destroyed by a declared wildfire disaster in | | | | | | | | | |
| Construction | 2020, 2021, or 2022. | 2028 Required | N/A | Will Review - New Expenditure | 39-26-734 | | 6/30/2028 | | | |
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| | | | | | | | | | | Round 1: The General Assembly may want to consider allowing insurers to deduct any |
| | | | | | | | | | | licenses, fees, or taxes they pay to local governments for the purpose of determining |
| | The Reinsurance Deduction allows insurers to deduct from their premium tax base any | | | | | | | | | Round 1: The General Asiambly may want to consider allowing insuremy to select any generative to the purpose of alternitive generative to the purpose of alternitive their presents task bably. Round 2: we did not repair that the X-backus it was not citized as an issue of relativishels exclusion of the selection of the X-backus exclusion of the X-backus |
| Reinsurance Deduction | to deduct from their premium tax base any reinsurance premiums they receive for assuming another insurer's in-state risks. | 2028 Discretionary | TBD | May Re-Review | 10-3-209(1)(a) | N/A | 02/28/2023 01/01/2019 | 2023-TE5 2019-TE3 | None | and the financial impact could not be calculated. |
| | | | | | | | | | | |
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| | | | | | | | | | | Round 1: The General Assembly may want to |
| | | | | | | | | | | Round 1: The General Asiambly may want to consider allowing insures to student any generative to the suppose of administration generative to the suppose of administration their presents as labeling. Round 2: We divergence that the Robestone Round 2: We divergence that the Robestone Robes |
| | The Field Barrier Barrier Balancies allows | | | | | | | | | governments for the purpose of determining their premium tax liability. |
| | The Early Return Premium Deduction allows certain insurers to deduct from their premium tax base any dividends and refunds that they make to policyholders. | | | | | | 02/28/2023 01/01/2019 | 2023-TE5 2019-TE3 | | it was not cited as an issue for stakeholders and the financial impact could not be |
| Return Premium Deduction | refunds that they make to policyholders. | 2028 Discretionary | TBD | May Re-Review | 10-3-209(1)(a) | N/A | 01/01/2019 | 2019-TE3 | None | calculated. |
| | | | | | | | | | | |
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| | | | | | | | | | | Round 1: The General Assembly may want to consider allowing insurers to deduct any |
| | | | | | | | | | | licenses, fees, or taxes they pay to local governments for the purpose of determining |
| | The Early Termination Deduction allows certain insurers to deduct from their | | | | | | | | | Round 1: The General Assembly may want to consider allowing insures to to deduct any Rounce, New York to the share that the theory presence of the share that the share theory presence that the share that the Round 2: We detor repeat the Ne Share that it is as not ded as an insure of shaleholders and the share the share that the Round 2: We share the share the share that the share the |
| Early Termination Deduction | premium tax base any dividends and refunds that they make to policyholders. | 2028 Discretionary | TBD | May Re-Review | 10-3-209(1)(a) | N/A | 02/28/2023 01/01/2019 | 2023-TE5 2019-TE3 | None | and the financial impact could not be calculated. |
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| | Medical Marijuana business expense deduction allows licensed marijuana | | | | | | | | | The General Assembly may want to consider |
| Medical Marijuana Business Expense | Medical Marijuana business expense deduction allows licensed marijuana businesses to deduct business expenses that are disallowed for federal tax purposes from their Colorado taxable income. | | | | | | | | | establishing statutory many want ad constant establishing statutory purposes and performance measures for the Marijuana Related Tax Expendentors. |
| Deduction (Individuals) | their Colorado taxable income. | 2028 Discretionary | TBD | May Re-Review | 39-22-104(4)(r) | N/A | | 9/1/2022 2022-TE37 | \$5.,500,000 | Related Tax Expenditures. |
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| | | | | | | | | | | |
| | Retail Marijuana business expense deduction allows licensed marijuana | | | | | | | | | |
| | Retail Marijuana business expense deduction allows licensed marijuana businesse: (under the "COLORADO RETALL MARILUMAK CODE") to deduct business expenses that are disallowed for forfaral tax purposes from their Colorado taxable income. | | | | | | | | | The General Assembly may want to consider establishing statutory purposes and |
| Retail Marijuana Business Expense Deduction (Individuals) | purposes from their Colorado taxable income. | 2028 Discretionary | TBD | May Re-Review | 39-22-104(4)(s) | N/A | | 9/1/2022 2022-TE37 | \$5.,500,000 | The General Assembly may want to consider establishing stututory purposes and performance measures for the Marijuana Pielated Tax Expenditures. |
| | | | | | | | | | | Round 2: We did not identify any new policy |
| | | | | | | | | | | considerations for this exemption. In our previous evaluation of the exemption, we |
| | | | | | | | | | | included a policy consideration that, in order to ensure that all religious groups are treated enaulise the General Accemble conside |
| | | | | | | | | | | consider amending the exemption to accommodate sacramental wines' different |
| | | | | | | | | | | distribution paths, or alternatively, it could repeal the exemption. |
| | | | | | | | | | | Round1: The General Assembly could consider amending the Sacramental Wines Exemption to accommodate multiple HB 22-1025 (Repeal of Infrequently Used Tax |
| | This expenditure excludes sacramental wines that are used for religious purposes | | | | | | 05/31/2023 09/01/2018 | 2023-TE7 | | distribution paths for sacramental wines and Expenditures) would have repealed the to ensure that all religious groups are Sacramental Wines Exemption but it was |
| Sacramental Wines Excise Tax Exemption | from the liquor excise tax. | 2028 Discretionary | TBD | May Re-Review | 44-3-106(1) | N/A | 09/01/2018 | 2018-TE7 | Minimal | treated equally. amended out of the bill. |
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| | | | | | | | | | | If the deduction is renewed, the General Assembly may want to consider periodically increasing the bonus of difficult endersting to |
| | | | | | | | | | | creating the amount on the deduction fo account for pension cost of living increases and/or inflation. HB 23-1084 extended the |
| | This income tax deduction allows military retirees under age 55 to deduct \$15,000 of | | | | | | | | | deduction to Tax Year 2020, made the HB 23-1084 extended the deduction but did \$15,000 deduction amount permanent for not tie it to inflation (a separate bil S8 23- |
| Military Retirement Benefits Deduction | Ins income tax addiction allows military retirees under age 55 to daduct \$25,000 of their military retirement pension income from state taxable income. | 2028 Discretionary | TBD | May Re-Review | 39-22-104(4)(y) | | 1/1/2029 | 2/28/2023 2023-TE2 | \$ | If the deduction is rearresely, the General Assembly may waits to cancide provided a security of a sensure of the deduction to read/or infinite, 1933-2064 exected the deduction to Tar Year 2007, marks the 155,550 deduction mount paramatic 2022, 2023 and added a resurpanse and 255,000 deduction mount paramatic and the train the inflation (a segments Ib 1974). 250(2000) performance measures |
| | | | | | | | | | | |

| | A nonrefundable income tax credit is allowed to a resident individual, trust, or estate for income tax accrued to another | | | | | | | | | |
|--|--|---------------------|-----|----------------|---------------------|-----|--------------------------|-----------------------|---------------------|--|
| Credit for Taxes Paid to Other States | estate for incenter a accurate another state, the District of Columbia, or a territory or possession of the United States, subject to certain limitations. | 2028 Discretionary | TBD | May Re-Review | 39-22-108 | N/A | 05/30/2023 09/01/2018 | 2023-TE10 2018-TE5 | \$ 21 | 52.600.000.00 None |
| | The experience Province Income Tax income Tax and the experimental and the province of the experiment pay is perspective. The province of the experimental and the contracts are related on products on the contracts are related on the province of the experimental products and the experimental and the products are related on the province of the province of the products are related on the province of the province of the products on the products are related on the province of the province of the products of the province of the product of | | | | | | | | | Named 2: The Contrast Assembly may sear to contrast-assembly inverses to detect any licenses, feets, or taxes the yary to boat genomense. The the purpose of determining they provide the purpose of determining the sear of the search of the search of the the search of the search of the search of the the search of the search of the search of the exclusions. |
| Insurance Premium Income Tax Exemption | was passed). (Note: Enacting bill number is not available) Additional statutory reference: 10-3- 209(1)(c) | 2028 Discretionary | TBD | May Re-Review | 39-22-112(1) | N/A | 02/28/2023 01/01/2019 | 2023-TE5 2019-TE3 | N/A | it was not cibed as an issue for stakeholders and the financial impact could not be calculated. |
| | Foreign source income exclusion for export partnerships allows the partners of regort partnerships to acculate from their gross more and obtaines some of an exported by these exclusions being and any partnerships income or gain that acculatered foreign source accume for federal income tas perponent. | | | | | | | | N. | |
| Foreign Source Income Exclusion for Export Partnerships / Export Partnership Exclusion | source income for federal income tax purposes. | 2028 Discretionary | TBD | May Re-Review | 39-22-206 | N/A | | 9/1/2022 2022-TE36 | Unknown | The General Assembly may want to consider establishing statutory purposes and performance measures for the exclusions. |
| Foreign Source Income Exclusion for C Corporations / Foreign Source Income Exclusion | Energy stars income exclusion for C. corporations after C. corporations with foreign scores income the claims in declaral advances of cardiot foreign scores and to exclusion and the claims of the claims of the excess of the claims of the claims of the excess of the claims of the claims of the claims of the excess of the claims of the claims of the claims of the excess of the claims of the claims of the claims of the excess. | 2028. Discretionary | 150 | May Be Reform | 39-22-30(210) | N/A | | 9/1/2022 2022 11:36 | \$117 million | The General Assembly may asset to consider FM 24-3134 amonth (10)(60)) AND establishing standary purposes and performance manascrife free analosism, succession of the ALC standard standard |
| Medicil Marijana Business Dyama | Marijuan bulines agene deductor for malcal manjana silves lanead manjana and dalibued for fadera la purpasa for the calculate agene for the set of the set of the set and calculate set. | | | | | | | | | The General Assembly may want to consider accoloning automorphic program and accoloning automorphic program and accoloning accoloring accolorin |
| Medical Marguana Business Expense Deduction (Corporations) | are disallowed for federal tax purposes from their Colorado taxable income. | 2028 Discretionary | TBD | May Re-Review | 39-22-304(3)(m) | N/A | | 9/1/2022 2022-TE37 | \$ | performance measures for the Marjuana 5,100,000.00 Related Tax Expenditures. |
| Real Marjuan Britess Espense Delection (Corporation) | Retal Marijuana business expense dataction Marijuana (marijuana Malikulaha Colf) (water Charlos (marijuana) expenses (marijuana) (marijuana) expenses (marijuana (marijuana) expenses (marijuana) (marijuana) expenses (marijuana) | | | | | | | | | The diseased Assembly may worth to consider metallicities assembly may worth to consider performance measures for the first Assimption performance measures for the first Assimption performance measures for the first Assimption |
| Deduction (Corporations) | incomé. | 2028 Discretionary | TBD | May Re-Review | 39-22-304(3)(n) | N/A | | 9/1/2022 2022-TE37 | \$ | 5,200,000.00 melated Tax Expenditures. |
| Creat for Resoluting Home for Health | The Home Modification Tar Creat provides up to 35,500 morefundade income tas control and eighte targostar who modify an and the eighter targostar and the second second and recision truth as literas, impairment, or disability. | 2028 Discretionary | 150 | May the Review | 19-22-541 | | 1/1/0029 | 2/18/2023 2023-115 | 5 | Dru Grower Assumption region work to: Assumption and the second differences of the second. Consider manipulations non additional bio region region and the second region region and the region r |
| Neengagars Exemption | The Newspapers Exemption excludes the cities and use the companyors from table safes and use the companyors tables and use tab | XXI Disordinery | 110 | May its Booley | 39-36-102(15)(a)(i) | N/A | 69/11/2023 00/01/2028 | 2023-116 2026-119 | 51.7 million (2017) | In this evaluation of the Newsprint & In particular is dependent of the Newsprint & particular is dependent 2014, we induce a poly consideration that the demand Anisothy consideration that the demand dependent of the newsprint for the Newsprint dependent of the newsprint for the Newsprint Target and the last calors and we defend respect to a poly consideration in our second care or pendent, patients and the 2014. |
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| Novel 1 16: The General Assembly could Gample's rendering Sumption encloses The lang-sem Ladging Sumption encloses assembly could be sub-type assembly could council as a set of the second sec | |
| surplice so carps or more exitingings, such as definition of the desemption | dressed the applicable parties tion (natural persons only), |
| Instrumentation Design the structure Distrumentation Distrumentation <thdistru< td=""><td>tion (natural persons only), no action on defining the sable lodging.</td></thdistru<> | tion (natural persons only), no action on defining the sable lodging. |
| Under Bei Fam Closs of Exemption, Liss Isolar I for Exemption, Liss Iso | |
| The Sales to Cartable Organizations from a series of the samplice, in our previous evaluation of the samplice, in our previous evaluation of the samplice, in our previous evaluation of the samplice, in evaluation of the samplice of the samplice, in evaluation of the samplice, in | |
| Siles to Curktable Organizations Exemption to Their charitable activities and functions. 2023 Bicontionary TBD May Re Neview 39-36-758(3);a N/A 00(R2/2023 2018-1720 Could not dreamine consideration. | |
| Media Majara Sain Ta Cangdia Tas Majara Sain Ta Cangdia Tas Majara Sain Ta Cangdia Tas Majara Sain Ta Cangdia Media Majara Sain Ta Cangdia Tas Majara Sain Ta Cangdia Tas Majara Sain Ta Cangdia Tas Majara Sain Ta Cangdia Media Majara Sain Ta Cangdia Tas Majara Sain Ta Cangdia Tas Majara Sain Tas Cangdia Tas Majara Sain Tas Cangdia Media Majara Sain Ta Cangdia Tas Majara Sain Tas Cangdia Tas Majara Sain Tas Cangdia Tas Majara Sain Tas Cangdia Media Majara Sain Tas Cangdia Tas Majara Sain Tas Cangdia Tas Majara Sain Tas Cangdia Tas Majara Sain Tas Cangdia Media Majara Sain Tas Cangdia Tas Majara Sain Tas Cangdia Media Majara Sain Tas Cangdia Tas Cangdia Tas Cangdia | |
| The Bacel Margines Sales Tar Strengton Recall Margines Tar Strengton Recall Margines Tar Strengton Recall Margines Tar Strengton Recall Margines Sales Tar Strengton Recall Margines Tar Strengton Rec | |
| On and after January 1, 2003, ill solate, Backgardid Faters Worker & Gamery Talangar, and and after strengy Talang | |
| Name Note of the state and state. 20.20 Disordinary Tab May fee Average 39-26-733 1/1/2023 Name No data Name | |
| Ideal income target devices that is a final income target devices in that if a final income target devices in the final income target devices | |

| | For income tax years 2024 to 2034, a resident individual is allowed an income tax credit based on the age of the sligble children and the taxpay-wrijk Adjusted Gross Income, dependent on TARDE reveaue each | | | | | | | |
|---|--|---------------|------|-------------------------------|-----------------------|-------------|-----|-----|
| | credit based on the age of the eligible | | | | | | | |
| | children and the taxpayer(s) Adjusted Gross Income, dependent on TABOR revenue each | | | | | | | |
| Family Affordability Tax Credit | year. | 2029 Required | N/A | Will Review - New Expenditure | 39-22-130 | 1/1/2034 | N/A | N/A |
| | | | | | | | | |
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| | These shall be subtracted from foderal | | | | | | | |
| | taxable income: For income tax years | | | | | | | |
| | commencing on or after January 1, 2024, if a taxpayer is licensed pursuant to the | | | | | | | |
| | "Colorado Natural Medicine Code", an amount equal to any expenditure that is | | | | | | | |
| | eligible to be claimed as a federal income tax | | | | | | | |
| | of the internal revenue code because natural | | | | | | | |
| Colorado Natural Medicine Business Expe Deduction for Corporations | There shall be subtracted from hederal terms shall be subtracted from hederal commonlycit of the Anter January 1, 2004 of a tempore its interaction and the anter January 1 "Colorised themas' Marketine Calify" and manufacture full and temporations of the list advanced to the subtraction of the list advanced to the subtraction of the list advanced to the list advanced by success shall all the list advanced by success shall be finded to the field of the list of advanced by success shall be finded to the | 2029 Required | N/A | Will Review - New Expenditure | 39-22-304(3)(m.5) N/A | | | |
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| | Allows an income tax credit to members of the find concertainty (nembers of the | | | | | | | |
| | community food consortium for small food | | | | | | | |
| | retailers and Colorado ownded and operated farms) for expenditures related to | | | | | | | |
| | completing dutities and responsibilities of the consectium life improve coefficient on exclose | | | | | | | |
| Free difference in the second second | Allow on income to a codi to availate of the bin focal construction (numbers of the community feed consertium for team field which are and construction of the comparison of the second second second comparison of the second second second comparison of the second second second second comparison of the second second second second comparison of the second second second comparison of the second seco | 2020 Augustus | | Without New York 77 | 20 22 F 40/2014 102 | 4.14 (2023) | | |
| Food Consortium income tax credit | subsey but not covered). | 2029 Required | N/A | Will Review - New Expenditure | 39-22-549(3)(a)() | 1/1/2031 | | |
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| | Allows an income tax credit for expenditures | | | | | | | |
| Food Recovery and Resilience Equipment | on qualified equipment under the small food t business recovery and relience erant | | | | | | | |
| income tax credit | Allows an income tax credit for expenditures on qualified equipment under the small food business recovery and relience grant program. | 2029 Required | N/A | Will Review - New Expenditure | 39-22-549(3)(a)(1) | 1/1/2031 | | |
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| | Refundable income tax credit for qualifying expenditures by an owner of an industrial | | | | | | | |
| | Refundable income tax credit for qualifying expanditures by an owner of an industrial facility to undertake an industrial emissions study for greenhouse gas emissions reduction mytorements. | | | | | | | |
| Industrial Clean Energy Study Tax Credit | reduction improvements. | 2029 Required | N/A | Will Review - New Expenditure | 39-22-551(3)(a)(1) | 1/1/2033 | | |
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| | wrunuwble income tax credit for qualifying expenditures by an owner of an industrial | | | | | | | |
| Industrial Clean Energy Improvements Ta Credit | Refundable income tax credit for qualifying expenditures by an ouver of an industrial as facility to implement greenhouse gas emissions reduction improvements. | 2029 Required | N/A | Will Review - New Expenditure | 39-22-551(3)(a)(ii) | 1/1/2033 | | |
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| | Refundable state income tax credit, | | | | | | | |
| | Refundable state income tax credit, administered by the Colorado Energy Office for qualifying expenditures make to evaluate and develop a geothermal energy resource for the purpose of electricity production. | | | | | | | |
| Geothermal Energy Project tax credit | and develop a geothermal energy resource | 2029 Required | N/A | Will Review - New Expenditure | 39-22-552 | 1/1/2033 | | |
| Geothermai chergy Project tax credit | tor one purpose or electricity production. | 2029 Mediated | 19(A | www.nerwew-nerw.cxpenditure | araaraal | 4) 4) 40449 | | |
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| | wrunowbre state income tax credit, administered by the Colorado Energy Office, | | | | | | | |
| Geothermal Electricy Generation Product | Refendable state income tax credit, administrates by the Calcorded Energy Office, for the production of pothermal electricity tion for sale or for own up, based on killoweatt hours of prodummal electricity generated. | | | | | | | |
| Tax Credit | hours of geothermal electricity generated. | 2029 Required | N/A | Will Review - New Expenditure | 39-22-553 | 1/1/2033 | | |
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| | | | | | | | | | | | HB 24-1352 DID NOT PASS but relevant to |
|---|--|--------------------|-----|-------------------------------|--------------------|-----|--------------------------|-----------------------|--------------------------|--|--|
| | Heat pump installers pre-approved by the | | | | | | | | | | credit. Would have changed the credit amounts to a flat amount rather than an |
| | energy office that installs heat pump technology in a building in the state, on a | | | | | | | | | | amount that reduces each year, would have |
| | technology in a building in the state, on a campus in the state, or develops, through purchase and installation of necessary | | | | | | | | | | made changes to definitions of certain qualifying criteria for efficiency or types of |
| | purchase and installation of necessary | | | | | | | | | | qualifying criteria for efficiency or types of technology, and would have required the Colorado Energy Office to post information about the credit on its website. |
| Heat Pump Installation Tax Credit | equipment, a thermal energy network in the state is allowed an income tax credit. | 2029 Required | N/A | Will Review - New Expenditure | 39-22-554 | | 1/1/2033 | | NA | | about the credit on its website. |
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| | A qualified retailer is allowed an income tax | | | | | | | | | | |
| | credit equal to five hundred dollars for each ratail sale of new evalified electric histories | | | | | | | | | | |
| Electric Bicycle Tax Credit | A qualified retailer is allowed an income tax credit equalito five hundred dollars for each retails laive of me qualified detects bicycles sold in the state during the income tax year to a qualified quecture. | 2029 Required | | Will Review - New Expenditure | 39-22-555 | | 1/1/2033 | | | | |
| ENCORCERCYCIE TAX Credit | to a quarree purchaser. | 2029 Insidered | N/A | will Revew - New Expenditure | 39-44-335 | | 1/1/2033 | | | | |
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| | An aviation business, a sustainable aviation | | | | | | | | | | |
| | fuel producer, or airport is allowed a income tax credit for an percentage amount of the | | | | | | | | | | |
| Sustainable Aviation Fuel Production Tax | For Revealed Education, a Installation device a income tax credit for an percentage amount of the actual cost paid to construct, cor erect a sustainable aviation fuel production | | | | | | | | | | |
| Sustainable Aviation Fuel Production Tax Credit | erect a sustainable aviation fuel production facility in the state phased out by tax year. | 2029 Required | N/A | Will Review - New Expenditure | 39-22-556 | | 1/1/2033 | | | | |
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| | A refundable income tax credit equal to 50% | | | | | | | | | | |
| | of qualifying expenses, up to \$500, for owners of aircraft that incur qualifying | | | | | | | | | | |
| | A refundable income tax credit equal to 50% of qualifying expenses, up to 5500, for owners of alrcraft that incur qualifying expenses to anable an aircraft that is powered by Austed availation pacificate to be | | | | | | | | | | |
| Tax credit for the certification of aircraft to use unleaded aviation gasoline | certified to instead be powered by unleaded aviation gasoline. | 2029 Required | | Will Review - New Expenditure | 39-22-560 | | 12/31/2029 | | | | |
| the briesded aviation gasoline | aviation gasonne. | 2029 Reduied | N/A | wie nevew - new Expenditure | 39-22-300 | | 14 51/1020 | | N/A | | |
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| | A member insurer may offset against its | | | | | | | | | | |
| | A member insurer may offset against its premium tax liability the amount that was assessed for the association's life and | | | | | | | | | | |
| | annuity accounts pursuant to section 10-20- | | | | | | | | | | |
| | amount of such assessment for each of the | | | | | | | | | | |
| | assessed for the association's life and annuly accounts pursuant to section 10-20- 106 to the extent of twenty percent of the amount of such assessment for each of the first, second, third, fourth, and fifth calendar years following the year in which such assessment was paid. | | | | | | N/A 08/31/2023 | | | | |
| Credit for Insolvency Assessments Paid | assessment was paid. | 2029 Discretionary | TBD | May Re-Review | 10-20-113 | N/A | 08/31/2023 | 2023-TE12 | \$ 305,000.0 | None Round 1: The General Assembly may want to consider reviewing the Fraternal Society Exemption due to its age and the large changes in the role of fraternals in society and the insurance industry simular it was created to assess whether the exemption continues to serve a valid purpose. | |
| | | | | | | | | | | consider reviewing the Fraternal Society | |
| | | | | | | | | | | changes in the role of fraternals in society | |
| | | | | | | | | | | and the insurance industry since it was created to assess whether the exemption | |
| | | | | | | | | | | continues to serve a valid purpose. | |
| | | | | | | | | | | Round 2: We did not identify any new policy considerations for the exemption. In our previous evaluation of the exemption, released in January 2019, we included a | |
| | | | | | | | | | | considerations for the exemption. In our previous evaluation of the exemption, | |
| | The Fraternal Society Exemption exempts | | | | | | | | | released in January 2019, we included a policy consideration that the General | Two interim legislative committees /the Tay |
| | fraternal benefit societies, which are social | | | | | | | | | Assembly may want to assess whether the | Expenditure Evaluation Interim Study |
| | The Fraternal Society Exemption exempts fraternal benefit societies, which are social groups organized around a common bond that offer insurance products to their | | | | | | | | | purpose because of its age and the large | Two interim legislative committees (the Tax Expenditure Evaluation Interim Study Committee in 2019 and the Legislative Oversight Committee Concerning Tax Policy oversight Committee Concerning Tax Policy in 2022) reviewed this policy consideration and elected not to take any legislative action. |
| Fraternal Society Exemption | members, from insurance premium tax. (Note: Enacting bill number is not available) | 2029 Discretionary | TBD | May Re-Review | 10-3-209(1)(d)(l) | N/A | 11/30/2023 01/01/2019 | 2023-TE17 2019-TE2 | \$3.3 million | changes in both the role of fraternal societies and the insurance industry since | in 2022) reviewed this policy consideration and elected not to take any legislative action. |
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| | | | | | | | | | | Round 2 No new policy considerations - the General | |
| | | | | | | | | | | No new policy considerations - the General Assembly did not take action on round 1 policy consideration | |
| | The Excise Tax Credit for Unsalable Alcoholic | | | | | | | | | poncy consideration | |
| | Beverages allows manufacturers and distributors of alcoholic beverages to reveive | | | | | | | | | Round 1 The General Assembly may want to consider | |
| Series Toy Could fee the state - | a credit or refund for the amount of excise | | | | | | | | | amending statute to clarify whether it | |
| Beverages / Unsalable Alcoholic Beverages | The Excise Tax Credit for Unsability Alcoholic bewrapsa illow munufacturers and distributors of alcoholic bewrapse to neorive a coefficient for the announce of excise taxes previously paid for alcoholic bewrapse that latera become unifit for sale due to damage or destruction. | | | | | | 11/30/2023 07/01/2019 | 2023-TE16 | | to take the credit for alcoholic beverages | The GA did not take action on round 1 policy consideration |
| Credit | damage or destruction. | 2029 Discretionary | TBD | May Re-Review | 44-3-503(9) | N/A | 07/01/2019 | 2019-TE25 | \$230,589 (2021) | rendered unsalable due to spoilage. | consideration |
| | | | | | | | | | | | |
| | | | | | | | | | | 2024-TE3: The Division could consider providing written instructions for insurers or its tax filing forms, along with guidance on the types of premiums that are tax exempt and how they should be claimed. We | |
| | | | | | | | | | | its tax filing forms, along with guidance on | |
| | | | | | | | | | | the types of premiums that are tax exempt and how they should be claimed. We | |
| | | | | | | | | | | included the same policy consideration in our previous evaluation of this expenditure in 2019. | |
| | | | | | | | | | | | |
| | The Tax-Exempt Organization Insurance | | | | | | | | | 2019-TE 13: The Division of Insurance's filing | |
| | Premium Tax Deduction allows insurers to deduct from their premium tax any | | | | | | | | | 2019-TE 13: The Division of Insurance's filing system and instructions do not clearly indicate how insurers should deduct insurance premiums for insurance | |
| | | | | | | | | | | incurpants anothings for incurpants | |
| Tax-exempt Organization Insurance | premiums collected for policies purchased | | | | | | 02/29/2024 | 2024-TF3 | | number of the non-next sharehold and | |
| Tax-exempt Organization Insurance Premium Tax Deduction / Tax-exempt Organization Deduction | The Tax-Exempt Organization Insurance Premium Tax Deduction allows insurers to deduct from their permium tax any premiums collected for policies purchased by tax-exempt organizations for their employee. | 2029 Discretionary | TED | May Re-Review | 10-3-209(1)(d)(IV) | N/A | 02/29/2024 04/01/2019 | 2024-TE3 2019-TE13 | Between \$4-\$10 million | purchased by non-profit, charitable, and religious organizations. | None |

| | | | | | | | | | | Round 2. No new policy considerations |
|---|--|--------------------|-----|---------------|-----------------|-----|-----------------------------------|------------------------|----------------------|--|
| | The State Income Tax Refund Deductions allow individuals, estates, and trusts to deduct from their finderal taxable income refunds or credits for overpayment of state income taxes that were included in their | | | | | | | | | Round 1 THE GENERAL ASSEMBLY MAY WANT TO REVIEW THE STATE INCOME TAX ADD BACK PROVISION FOR INDIVIDUALS, ESTATES, AND |
| State Income Tax Refund Deduction for Individuals, Estates, and Trusts | federal gross income when computing their | 2029 Discretionary | TBD | May Be-Review | 39-22-104(4)(e) | N/4 | 02/29/2024 04/01/2019 | 2024-TE4 2019-TE12 | \$4.7 million (2020) | TRUSTS (SECTION 39-22-104(3)(d), C.R.S.] FOR TAX YEARS 2018 TO 2025 TO ADDRESS CHANGEST OF DEPENAL TAX LAW None |
| | Celorado taxable income. A refundable income tax credit is allowed to a fullywar resident or part-ywar resident individual who pays child care expenses and whose federal adjusted gross income is \$60,000 or less. The credit is equal to a percentage of the federal child care recent | | | | | | | | | Round 11HE GRINRIA ASSEMIEY COULD HE 22-2265 (No substantive change CONIDED RCIOPINON THE FORDIAL Decision of the Appartment CREDIT FROM THE CHILD CARE (REDIT O INCREASE THE STABLITY OF THE CREDIT OFICIAL STATES THE STABLITY OF THE CREDIT AND AVID THE ROTENTIAL FOR DISPARTIES IN THE EINTHYT AVILLABLE TO BLIGBLE HILD 24 STATES THE STABLITY OF BLIGBLE |
| | allowed to the individual for the tax year, depending on their federal adjusted gross income. In the case of a part-year resident, the credit is provided based on the proportion of their modified adjusted gross income that was realized during the part of the year that they were a Colorado resident. The credit is not available to an individual | | | | | | | | | DAUNTES The orders, combines the two state credits into our our credit by basing the value credit into our our credit by basing the value credit into our credit by basing the value credit for credit by basing the value credit by decoupting the state child Credit credit credits from the Maximum credit provided and instand basing the Great Austimpty could constrain the Great Austimpty could constrain the Great Austimpty could constrain the Great Austimpty could constraint the Great Austimpty could constraint the state out of the Austimpty could constraint the Austimpticat out out out out out the Austimpticat out out out out out out out out out out |
| Child Care Evnence Crarit / Child Care Crarit | The credit is available to an individual receiving child care assistance from the Department of Early Childhood, except to the excent of the taspayer's unreimbursed out-of-pocket expenses that result in a | | | | 39-22-119 | | 12/21/2023 01/01/2019 | 2023-TE19 2019-TE5 | \$5.1 million | Coalth from the factor could consider for microsoft 1. The General Assembly could consider adjusting the incoment in the factor and constraints and charait is the General Assembly could consider the the state of dediction and charait the General Assembly could consider the the state of dediction and charait the General Assembly could consider the the state of dediction and charait the General Assembly could consider adding the coeffs the state that the state of the state of the state of the state the General Assembly could consider adding the coeffs the state the General Assembly could consider adding the coeffs the state the General Assembly could consider adding the coeffs the state the General Assembly could consider adding the coeffs the state the General Assembly could consider adding the coeffs the state the General Assembly could consider adding the coeffs the state the General Assembly could consider adding the coeffs the state the General Assembly could consider adding the coeffs the state the General Assembly could consider adding the coeffs the state the General Assembly could consider adding the coeffs the state the General Assembly could consider adding the coeffs the state the General Assembly could consider adding the coeffs the state the General Assembly could consider adding the coeffs the state the General Assembly could consider adding the coeffs the state the General Assembly could consider adding the coeffs the state the General Assembly could consider adding the coeffs the state the the the state the the state the the state the the state |
| Child Care Expense Credit / Child Care Credit | out-of-pocket expenses that result in a | 2029 Discretionary | TBD | May Re-Review | 39-22-119 | N/A | 01/01/2019 | 2019-TE5 | \$5.1 million | The General Assembly could consider adding requirements for employers to notify |
| | | | | | | | | | | |
| | The State Income Tax Refund Deductions allows corporations to deduct from their federal taxabit income refunds or ordents for overpayment of state income taxas that were included in their federal gross income when computing their Colorado taxable income. | | | | | | | | | |
| State Income Tax Refund Deduction for C- | were included in their federal gross income when computing their Colorado taxable income | 2029 Discretionary | TBD | May Re-Review | 39-22-304(3)(f) | N/4 | 02/29/2024 04/01/2019 | 2024-TE4 2019-TE12 | 5 | 51.400.000.00 None |
| | | | | | | | | | | 11,000,000 None The Chartel Assembly could consider respanding the HC 200C beduction to more business entities that quality for federal tax and that and including more to poor of expenses and that and the Could Could are assessed and that and the Could Could Could are assessed and that and the Could Could Could are assessed and that and the Could Could Could Could Could are assessed and that and the Could Cou |
| Deduction for Wages & Salaries Due to | The Deduction for Wages & Salaries Due to Internal Revenue Code Section 200C (RC 200C Deduction) allows: Coorporations and individuals with income from 5-corporations to modify their feederal taxabilit encode for purposes of determining state taxability expenses of determining taxability expenses in the air cont registerible for forderal | | | | | | | | | 2019-TEE: THE GENERAL ASSEMBLY MAY WANT TO CONICION WHITHER ADDITIONAL TIPPES OF TARGET WHITHER ADDITIONAL TIPPES OF TARGET ADDITIONAL TO BE CLOBER FOR THE RE 200C DEDUCTION. |
| Internal Revenue Code 280C / IRC 280C Deduction | expenses that are not deductible for federal tax purposes due to IRC 280C. | 2029 Discretionary | TBD | May Re-Review | 39-22-304(3)() | N/A | 02/29/2024 04/01/2019 | 2024-TE1 2019-TE8 | Unknown | THE GENERAL ASSEMBLY MAY WAYTO DETERMINE WHYTHER HE RC 200C DEDUCTION SHOULD BE RESTRICTED TO None HB 22-3392 IN[1](a), (1)(b), (1](c), N[1](d), Round 2 |
| | revenues the star and starkable for Martal tar payments due to the 2005 Constitution of the 20 | | | | | | | | | We did not dentify any new parky (2016), P12(1), (22(10) |
| Contaminated Land Redevelopment Credit / Brownfields Credit | a rural community, the credit amount is increased to 50 percent of the first \$750,000 spent plus 40 percent of the next \$750,000, | 2029 Discretionary | TBD | May Re-Review | 39-22-526 | | 11/30/2023 1/1/2030 01/01/2022 | 2023-TE15 2022-TE11 | \$1.3 million | school districts, urban renewal authorities, amount for remediation projects located in and business improvement districts to rural communities; increasing the overall cap qualify. for credits that can be issued annually from |
| | A refundable income tax credit is allowed to taxpayers and 501(c)(3) organizations for business personal property taxes. For tax wears commending on or after January 1. | | | | | | | | | The General Assembly may wat to consider "The Burliness Pressel Property Cester was reparating the Burliness Pressel Property Cester was first available in tomore Tax Vara 2021 credit but would like to provide property Tax. The Burlines Pressel Property Cester the Cester Press P |
| | 2015, but prior to January 2, 2013, the credit was allowed to Lapayers and 302(cl(3) organizations with 315,000 or less of butiness personal property, adjusted for inflation, in an amount of up to 100% of their butiness personal property tas public during the tax year. For tax years commencing on or after January 2,005, the credit is allowed | | | | | | | | | refer to business personal or property trapparty manufactory that control is a control that was could consider making parts the business for example to the property statul values can business the business for example to the business example to business for example to the business example to the business of the business example to business of the business example to the business of the bu |
| Business Personal Property Tax Income Tax Credit | after January 1, 2019, the credit is allowed for the amount of property tax paid in Colorado during the income tax year on up to \$18,000 of the total actual value of the taxpayer's business personal property. | 2029 Discretionary | тво | May Re-Review | 39-22-537-5 | N/A | | 6/28/2024 2024-TE5 | s | |
| | | | | | | | | | | 19/03.1000_property. expiration date. Reund 2: HB 35-008 extended orest to 2023 and modified credit dimition of minimum allowing tangarism to claim more than dree allowing tangarism to claim more than dree allowing tangarism to claim more than dree allowing tangarism to the state of the state of the state tangarism tangarism to the state of the state of the state the state of proception. HB 22-1005 extended or credit to 2033 |
| | The Rural & Frontier Healthcare Preceptor Credit (Preceptor Credit) provides a | | | | | | | | | the direct of preceptors. Mentione in the 24-2005 estimate content 24.023 the direct additional overlight regarding and the direct of the preceptor C-tool form activation of the arresponder |
| Rural & Frontier Healthcare Preceptor Credit | The Bural & Frontier Healthcare Preceptor Credit (Preceptor Credit) provides a nonreflundable income tax credit to certain licensed healthcare providers in rural and frontier areas of Colorado who provide a mentoring program of personalized instruction. training, and supervision to | | | | | | 08/31/2023 | 2023-TE11 | | THE GENERAL ASSEMBLY COLLD CONSIDER THE GENERAL ASSEMBLY COLLD CONSIDER THE GENERAL ASSEMBLY COLLD CONSIDER DEFINING THE MINIMUM PRECEPTORSHIP against the income taxes imposed by this DUATION IN TERMS OF HOUSS OR ANY: RATHER THAN WEEKS. WE IDDIVIED SOLVER SSUES WITH THE WE IDDIVIED SOLVER SSUES WITH THE |
| / Priceptor Credit | memorreg program of personaled instruction, training, and supervision to eligible health professional students. | 2029 Discretionary | TBD | May Ro-Review | 39-22-538 | N/A | 08/31/2023 01/01/2019 | 2023-TE11 2019-TE1 | \$82,065 (2021) | Hell CHATTERS SCALE SUBJECT NET Monitorial by this scale per sharing the ADMINISTIATION OF THE PRECIPICA MONISTIATION OF THE |
| | | | | | | | | | | The diseased assessibly may use to aggregate to credits available for the 2024 paggregate to credit |
| | Allows a state income tax credit for a film production company that employs a workforce for in-state production of all least 50% Colorado residents equal to a percentage of the production company's qualified local expenditures. | | | | | | | | | consider clarifying whether out-of-state (OEDIT) to issue tax credit reservations production companies producing a film or talevision show are eligible for the credit, we extending the detailine for OEDIT to issue and if so, the minimum amount of qualified all tax or edit certificates to December 33, local amount provides a state of the company |
| Film Incentive Tax Credit | qualified local expenditures. | 2029 Discretionary | TBD | May Re-Review | 39-22-559 | | 12/31/2031 | 11/30/2023 None - Memo | N/A | for a tax credit. * increasing the credit amount from 20 |

| | The Wholesales Exemption exempts wholesale transactions from state retail sales | | | | | | | | | | |
|---|--|--------------------|-----|---------------|------------------------|-----|--------------------------|------------------------|---|--|--|
| Wholesales Exemption | tax. Related statutes: 39-26-102(9) and 39-26- 104(1)(a) | 2029 Discretionary | TBD | May Re-Review | 39-26-102(19)(a) | N/A | 08/31/2023 09/01/2018 | 2023-TE14 2018-TE12 | Could not determine | None | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | Round 2 No policy considerations | |
| | | | | | | | | | | Round 1 The General Assembly may want to review | |
| Agricultural Inputs Exemption: Agricultural | | | | | | | | | | and clarify statutes specifying which agricultural inputs are exempt, including fertilizer; soil conditioners, plant | |
| compounds, including fungicides, herbicides insecticides, and spray adjuvants; semen for | | | | | | | | | | amendments, plant growth regulators, mulches, compost, and manure; | |
| hormones, vaccines, and growth regulating compounds administered to livestock | r The Agricultural Inputs Exemptions exempt most inputs to agricultural operations from state sales and use tax. | 2029 Discretionary | TBD | May Re-Review | 39-26-102(19)(c) | N/A | 08/31/2023 01/15/2019 | 2023-TE13 N/A | \$249.5 million (all agricultural input exemptions combined) | The General Assembly may want to review and darly rates specifying which aproduce a specifying which aproduce a specifying which fertilizers; oil confisioners, plant amendments, plant growth regulators, mulches, composit, and manuer, aquaculture; and embryog/fish eggi. expands the scients has an exemption on wholesale sales to include fertilizer | HB 19-1329 expanded the exemption to include fertilizer |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | Annual De Marco | In 2019, with House Bill 19-1329, the General |
| | | | | | | | | | | round 2: None Round 1:The General Assembly may want review and clarify statutes specifying which | In 2019, with House Bill 19-1329, the General Assembly added explicit exemptions for to fertilizer and spray adjavants for cusin agricultural commodity production. The General Assembly dire to take any kejstitive action to clarify whether the other three agricultural inputs are exempt from sales and use taxes. |
| | The Andrewski control in the Andrewski control of the Andrewski control | | | | | | | | | agricultural inputs are exempt, including fertilizer; soil conditioners, plant | commodity production. The General Assembly did not take any legislative action |
| Agricultural Inputs Exemption: Pesticides | The Agricultural Inputs Exemptions exempt most inputs to agricultural operations from state sales and use tax. | 2029 Discretionary | TBD | May Re-Review | 39-26-102(19)(d) | N/A | 08/31/2023 01/15/2019 | 2023-TE13 N/A | \$249.5 million (all agricultural input exemptions combined) | amendments, plant growth regulators, mulches, compost, and manure; aquaculture; and embryos/fish eggs. | to clarify whether the other three agricultural inputs are exempt from sales and use taxes. |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| | The Agricultural Inputs Exemptions—exempt most inputs to agricultural operations from | | | | | | | | | | |
| | state sales and use tax, including the following: Fertilizer for use in the production of aericultural commodities snear adjustents | | | | | | | | | | In 2019, with House Bill 19-1329, the General Assembly added explicit exemptions for fertilizer and spray adjuvants for use in |
| Sales Tax Exemption for Fertilizer and Spray Adjuvants | The Agricultural Inputs Exemptions—exempt most Inputs to agricultural operations from state asies and use tax, including the following: Fertiliser for use in the production of agricultural commodities, grave adjuvants used in carring for fivestack or in the production of agricultural commodities | 2029 Discretionary | TBD | May Re-Review | 39-26-102(19)(e) & (f) | N/A | | 8/31/2023 2023-TE13 | \$249.5 million (2021) - for all agricultural inputs | None | agricultural commodity production. |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | Round 2: None | In 2019, with House Bill 19-1329, the General Assembly added explicit exemptions for to fertilizer and spray adjuvants for use in |
| | | | | | | | | | | Round 1:The General Assembly may want review and clarify statutes specifying which | to fertilizer and spray adjuvants for use in agricultural commodity production. The General Assembly did not take any legislative action |
| | The Agricultural Inputs Exemptions exempt | | | | | | | | | fertilizer; soil conditioners, plant amendments, plant growth regulators, | Assembly did not take any legislative action to clarify whether |
| Agricultural Inputs Exemption: Livestock | most inputs to agricultural operations from state sales and use tax. | 2029 Discretionary | TBD | May Re-Review | 39-26-716(4)(a) | N/A | 08/31/2023 01/15/2019 | 2023-TE13 2019-TE4 | \$249.5 million (all agricultural input exemptions combined) | fertilizer; soil conditioners, plant amendments, plant growth regulators, mulches, compost, and manure; aquaculture; and embryos/fish eggs. | to clarify whether the other three agricultural inputs are exempt from sales and use taxes. |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | Round 2: None | In 2019, with House Bill 19-1329, the General Assembly added explicit exemptions for |
| | | | | | | | | | | Round 1:The General Assembly may want review and clarify statutes specifying which aericultural innuts are exempt including | to fertilizer and spray adjuvants for use in agricultural commonity production. The General |
| | The Agricultural inputs Exemptions exempt | | | | | | | | | fertilizer; soil conditioners, plant amendments, plant growth regulators, | In 2019, with House Bill 19-1329, the General Assembly added explicit exemptions for the fetilizer and spray adjavants for case in agricultural commodity production. The General Assembly dire to take any kejsolitive action to clarify whether the other three agricultural inputs are exempt from sales and use taxes. |
| Agricultural Inputs Exemption: Fish for stocking purposes | most inputs to agricultural operations from state sales and use tax. | 2029 Discretionary | TBD | May Re-Review | 39-26-716(4)(a) | N/A | 08/31/2023 01/15/2019 | 2023-TE13 2019-TE4 | \$249.5 million (all agricultural input exemptions combined) | mulches, compost, and manure; aquaculture; and embryos/fish eggs. | the other three agricultural inputs are exempt from sales and use taxes. |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | Round 2: None Round 1:The General Assembly may want | In 2019, with House Bill 19-1329, the General Assembly added explicit exemptions for for filter and cerax adjusts for use in |
| | | | | | | | | | | review and clarify statutes specifying which agricultural inputs are exempt, including | agricultural commodity production. The General |
| Agricultural Innets Fermations Food * | The Agricultural Inputs Exemptions exempt most inputs to agricultural operations from | | | | | | 08/31/2023 | 2023-TE13 | \$249.5 million (all agricultural input | fertilizer; soil conditioners, plant amendments, plant growth regulators, mulches compost and manual | agricultural and apply apprentiates to the m agricultural commodity production. The General Assembly did not take any legislative action to clarify whether the other three agricultural inputs are exempt from sales and use taxes. |
| Agricultural inputs Exemption: Feed for livestock, seeds, and orchard trees | state sales and use tax. | 2029 Discretionary | TBD | May Re-Review | 39-26-716(4)(b) | N/A | 01/15/2019 | 2019-TE4 | exemptions combined) | aquaculture; and embryos/fish eggs. | exempt from sales and use taxes. |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | Round 2: None Round 1:The General Accombile movement | In 2029, with house Bill 39-1329, the General Assembly adde explicit exemptions for to fertilizer and spray adjawants for use in agricultural commodity production. The General Assembly did not take any legislative action to clarify whether the other three agricultural inputs are exempt from sales and use taxes. |
| | | | | | | | | | | review and clarify statutes specifying which agricultural inputs are exempt, including | agricultural commodity production. The General |
| Agricultural Inputs Exemption: Straw and | The Agricultural Inputs Exemptions exempt most inputs to agricultural operations from | | | | | | 08/31/2023 | 2023-TE13 | \$249.5 million (all agricultural input | tertilizer; soil conditioners, plant amendments, plant growth regulators, mulches, compost, and manure: | Assembly did not take any legislative action to clarify whether the other three agricultural inputs are |
| bedding for livestock | most inputs to agricultural operations from state sales and use tax. | 2029 Discretionary | TBD | May Re-Review | 39-26-716(4)(c) | N/A | 01/15/2019 | 2019-TE4 | exemptions combined) | aquaculture; and embryos/fish eggs. | exempt from sales and use taxes. |
| | | | | | | | | | | | |

| Special far for Offrazer Farro Webbles age of companying of a ult hasical farts is tangetor t | 1/1/2021 2023 TE 3 /07/2020 2025 TE 4 | \$1.9 milion N | Previously located as 18-26-7557((a)) and 38-26-724(2)(a) WB 22-3152 encound 7255((a))) special fast (a) defined in 29-72.12((2))(a) cased for the and the set of the 29-72.12((2)) cased for the and the set of the special condition of the set encound 19/2((a)) that suit of the special fast and the special condition being and the special condition being and the special condition being and the special condition being |
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| The Farm Equipanet Examption example under all farm and dinyr equipanet Langton example of anyr eachtyr (a classical of equipanet and effort (classical of equipanet and example) Farm Equipanet and Port Langton example Farm Equipanet and Port Langton example | VLV2031 2023 ¥13 J02/2022 2022 ¥15 | in Maria Statustan Maria | burd J PC None and I PC The General Assembly may page and performance maximum 32(2) page and performance maximum 32(2) page and and related and 20(4) |
| The Two Protect for Advances allows targeprise to deduct the parameter of the tasked patient amount of the Internal is and out to account for the Marinal | | | |
| The Protect (Site Monence) Operation Table Protect (Site Monence) Table Protect (Site Monence) N/A Operation | 2020264 2024-1155 2029-1154 2029-1154 | Sili editor (2021) n | owd 2 Nexe Research 2-3 Marchaeter that and of the escentral 2-3 Marchaeter that and of the advances to notates. |
| When excluding that answers of the function is a first that the first that a distribution is "failed and can share that the second of the seco | 2/95/2024 2024-112 2 2019-7139 2019-7139 | 9007millen Ne | |
| Any person with purchases guardites or specific leaf and pays the set theorem at the second point purchases and the extension of terms of the purchases and the extension of the extension of and the paids by the extension of the extension of and the paids by the second terms of the extension of an extension of the extension of and the extension of extension of an extension of an extension of the extension of the extension of an extension of the extension of | 200/2020 2024 195 2029 1134 2029 1134 2029 1134 | 51.2 million n n | and 2 Mos |
| Provides a reality or related to Editibution and transporters for the two gald of assessment of public or typecal last first last or destroaded by fils. Assessment or other care beyong the control assessment of the control assessment of the control of Q4, | 1/04/2004 2024-116 (/04/2020 2029-114 | 511,200 (TV 3011,3027),50 x 3017,2015, #2 201 | House BD 3-1322 clurified that the person in control of the fault at the time of the |
| Any person who purchases guidine or special fair and purchases guidine or there of our purchase at the extension at the there of our purchase at the extension at the second purchases of the purchases of the extension of certified by the degratimet of thereas of the another of the purchases of the second purchases of the purchases of the purchases of the purchases of the second purchases of the purchases of the the purchases of the purchases of the the purchases of the purchases of the the purchases of the purchases of the purchases of the the purchases of the purchases of the purchases of the the purchases of the purchases of the purchases of the purchases of the the purchases of the purchases of the purchases of the purchases of the purchases of the the purchases of the purchases of the purchases of the purchases of the purchases of the the purchases of the purchases of the the purchases of the purchases of the the purchases of the purchases o | 29/2034 2024-112 2020 2019-1123 | \$4.4 million for all assemptions in regert 🔹 🛚 🔊 | |

| | Any person who purchases gasoline or special fuel and pays the tax thereon at the time of such purchase shall be entitled to a refund by the controller, upon voucher | | | | | | | | | |
|--|--|---|-----|-------------------------------|-----------------------|-----|-----------------------|-----------------------|---|--|
| | time of such purchase shall be entitled to a | | | | | | | | | |
| | refund by the controller, upon voucher certified by the department of revenue of | | | | | | | | | |
| | the amount of such tax paid by him or her | | | | | | | | | |
| | conditions and provisions of this section, if | | | | | | | | | |
| Off-road Fuel Use Excise Tax Exemption: Operating a motor vehicle on or over fixed | refund by the controller, upon voucher certified by the department of revenue of the amount of such tax paid by him or her upon complying with the applicable conditions and providens of this section, if the pascine or special feal is used for the purpose of: Operating a motor vehicle over fixed rails. | | | | | | 2/29/2024 7/1/2019 | 2024-TE2 2019-TE23 | | |
| rails | fixed rails. | 2029 Discretionary | TBD | May Re-Review | 39-27-103(3)(4)())(B) | N/A | 7/1/2019 | 2019-TE23 | \$4.4 million for all exemptions in report None | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | Any person who purchases gasoline or special fuel and pays the tax thereon at the | | | | | | | | | |
| | time of such purchase shall be entitled to a | | | | | | | | | |
| | certified by the department of revenue of | | | | | | | | | |
| | the amount of such tax paid by him or her upon complying with the applicable | | | | | | | | | |
| Off-road Fuel Use Excise Tax Exemption: | conditions and provisions of this section, if the easoline or special fuel is used for the | | | | | | | | | |
| Operating a tractor, truck, or other farm implement or machine for agricultural puposes on a farm or ranch | purpose of: Operating a tractor, truck, or | | | | | | 3/35/3634 | 2024 752 | | |
| puposes on a farm or ranch | Any parton who purchases paceline or special final and pays that the there are the time of such partons had be entitled to a related by the catorskier, upon vocabule and the standard stranger of the upon complexity and the special special provides of the section. If the appoint of Channel and a that is and to the papers of the channel actions, and approximation of the section. If the appoint of the section of the sections and provides a dataset, strate, approximation of the section of approximation of the section of the appoint of the section of the sections and provides a dataset, strate, approximation of the section of the section of the section of the section of the section of the section of the sectio | 2029 Discretionary | TBD | May Re-Review | 39-27-103(3)(a)(0)(C) | N/A | 2/29/2024 7/1/2019 | 2024-TE2 2019-TE23 | \$4.4 million for all exemptions in report None | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | Any person who purchases gasoline or | | | | | | | | | |
| | special fuel and pays the tax thereon at the time of such purchase shall be entitled to a | | | | | | | | | |
| | refund by the controller, upon voucher | | | | | | | | | |
| | cerumed by the department of revenue of the amount of such tax paid by him or her | | | | | | | | | |
| | upon complying with the applicable conditions and provisions of this section. if | | | | | | | | | |
| Off-road Fuel Use Excise Tax Exemption: Operating a motor boat | Any person who purchases gateline or special field and pays the tax thereen at the effect of the second s | 2029 Discretionary | TRO | May Re-Review | 39-27-103(3)(a)(1)(E) | N/A | 2/29/2024 7/1/2019 | 2024-TE2 2019-TE23 | \$4.4 million for all exemptions in report None | |
| | a second second second | State | | | | | ., ., | | y contraction of an anticipated in region to reactive | |
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| | | | | | | | | | | |
| | Any person who purchases gasoline or special fuel and pays the tax thereon at the | | | | | | | | | |
| | Any person who purchases gasoline or special fuel and pays the tax thereon at the time of such purchase shall be entitled to a refund by the controller, upon voucher | | | | | | | | | |
| | certified by the department of revenue of the amount of such tax paid by him or her | | | | | | | | | |
| | upon complying with the applicable conditions and provisions of this section, if | | | | | | | | | |
| Off-road Fuel Use Excise Tax Exemption: | conditions and provisions of this section, if the gasoline or special fuel is used for the purpose of: cleaning or dyeing fuel. | | | | | | 2/29/2024 7/1/2019 | 2024-TE2 | | |
| Cleaning or dyeing fuel | purpose of: cleaning or dyeing fuel. | 2029 Discretionary | TBD | May Re-Review | 39-27-103(3)(a)(1)(G) | N/A | 7/1/2019 | 2019-TE23 | \$4.4 million for all exemptions in report None | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | Any person who purchases gasoline or special fuel and pays the tax thereon at the | | | | | | | | | |
| | time of such purchase shall be entitled to a refund by the controller upon whicher | | | | | | | | | |
| | certified by the department of revenue of | | | | | | | | | |
| | upon complying with the applicable | | | | | | | | | |
| | conditions and provisions of this section, if the gasoline or special fuel is used for the | | | | | | | | | |
| Off-road Fuel Use Excise Tax Exemption: Any commercial use other than the operation of | Any particle who purchases gatalities or special final and pays that tax there as the time of such particles. All has entitled to a second second second second second second second certified by the department of revenue of the associal viscous taged by him to her upon complexity with the applicable conditions and provides of this section. If the applicable of the second second second second the applicable of the second second second has been been been been been been been bee | | | | | | 2/29/2024 | 2024-TF2 | | |
| a vehicle upon state highways | highways. | 2029 Discretionary | TBD | May Re-Review | 39-27-103(3)(a)(I)(H) | N/A | 2/29/2024 7/1/2019 | 2024-TE2 2019-TE23 | \$4.4 million for all exemptions in report None | |
| | to incur costs in the use of freight rail | | | | | | | | | |
| | transportation of freight that either originates or terminates at a business | | | | | | | | | |
| | the operation of a whick upon state hydroxys. The finght tas credit intentivities taspayers to incur costs in the use of finght rail transportation of finght that either originates of terminises at a business located in a coal transition origination department of transportation has determined is at risk of hastority or bahordomeet mine has tak in diseased | | | | | | | | | |
| | department of transportation has determined is at risk of inarticles or | | | | | | | | | |
| | abandonment due to a lack of demand | | | | | | | | | |
| | abandonment due to a lack of demand resulting from coal transition (relevant costs). The Colorado office of economic | | | | | | | | | |
| | development (office) administers the freight tax credit and may annually reserve up to \$5 million worth of tax credits on or after | | | | | | | | | |
| | million worth of tax credits on or after laneary 1, 2025 but origin to laneary 1, 2026 | | | | | | | | | |
| | A taxpayer must apply to the office for the | | | | | | | | | |
| Tax Credit for Freight Rail Use | million worth of tax credits on or after January 1, 2025, but prior to January 1, 2036. A taxpayer must apply to the office for the reservation of the freight tax credit. After the office reserves the freight tax credit for a The act establishes a refundable state | 2030 Required | N/A | Will Review - New Expenditure | 39-22-560 | | 12/31/2038 | | TBD | |
| | The set is stabilities or defaultion to a second to a control for a control qualified and the set of the set of the set of the second to a control for a control quality of a control to control or a control of the default of the set of the set of the set of the default of the set of the set of the set of the default of the set of the set of the set of the default of the set of the set of the set of the default of the set of the set of the set of the default of the set of the set of the set of the default of the set of the set of the default of the default of the set of the default of t | | | | | | | | | |
| | stewardship practices on a farm or ranch for income tax years beginning on or after | | | | | | | | | |
| | January 1, 2026, but before January 1, 2031. | | | | | | | | | |
| | A quarried taxpayer may earn a state income tax credit equal to: | | | | | | | | | |
| | At least \$5 and no more than \$75 per acre of land covered by one qualified stewardship | | | | | | | | | |
| | practice, up to a maximum credit of \$150,000 in one income tax year | | | | | | | | | |
| | At least \$10 and no more than \$100 per acre | | | | | | | | | |
| | of land covered by 2 qualified stewardship practices, up to a maximum credit of | | | | | | | | | |
| | \$200,000 in one income tax year. At least \$15 and no more than \$150 per acre | | | | | | | | | |
| Agricultural Stewardship Tax Credit | Al last 515 and no more than 515 per area of land covered by a last 13 galatile show of holes practices, to be a maximum of the show of holes and the show of the registreed an apprenticeship program and registreed an apprenticeship program and Apprenticeship Approx (SAA) to CEL or to an employer registreed in the Colorado State Apprenticeship Resource Directory. The advanced the show of the Apprenticeship Resource Directory. The advanced and the advanced and advanced and advanced adva | 2030 Required | N/A | Will Review - New Expenditure | 39-22-561 | | 1/1/2031 | | N/A | |
| - w senare accessible rat credit | Income tax credit for a taxpayer operating in | 2000 RAQUEED | 70 | the new we we expenditure | 3742.004 | | aj aj ancas | | NO. | |
| | a new and emerging industry and who has registered an apprenticeship program and | | | | | | | | | |
| | received a certificate from the State Apprenticeship Agency (SAA) in CDLE, or is | | | | | | | | | |
| | an employer registered in the Colorado State | | | | | | | | | |
| | credit is equal to \$6,300 per apprentice that | | | | | | | | | |
| | has worked at least six months for the taxpayer. The taxpayer may claim an additional \$1,050 per apprentice for each | | | | | | | | | |
| | additional month of employment, up to | | | | | | | | | |
| | \$12,600 per income tax year. The taxpayer may not claim more than ten apprentices | | | | | | | | | |
| | per income tax year and cannot claim the | | | | | | | | | |
| Financial Incentives to Expand Apprenticeships | same apprentice for more than two consecutive years. The credit is administered by the SAA, and the amount of credits they | | | | | | | | | |
| Apprenticeships | by the SAA, and the amount of credits they | 2030 Required | N/A | Will Review - New Expenditure | 39-22-562 | | 1/1/2035 | | N/A | |
| | | | | | | | | | | |

| | Applicants may receive the fixed capital | | | | | | |
|--|---|---------------|-----|-------------------------------|---------------------|-------------|----|
| | assets investments tax credit if they invest in fixed capital (such as land, buildings, tangible | | | | | | |
| | personal property, or computer software) for the purpose of creatine a shared | | | | | | |
| | quantum facility. The tax credit amount may | | | | | | |
| | investment. Applicants may apply for a tax | | | | | | |
| | credit reservation from the Office of Economic Development and International | | | | | | |
| | Trade (OEDIT) and, if granted, receive a tax credit certificate when the project isplaced in | | | | | | |
| Fixed capital assets investments tax credit | Applicants, may receive the final capital method capital (such as into a built participant) final capital (such as into a built participant) for the proper of creating a shared for the proper of creating a shared to get the same of the department is supported as a strategies of the same of the same of the department instrument. Applicants may apply for tate capital creation and the follow of the department of the same of the create carrificates have the project splaced in service. GCDT may not know more than 544 and the same of the same of the same of the same same of the same of the same of the same of the same of the same of the same of the same of the same same of the same of the same of the same of the same of the same of the same of the same one than 544 | 2030 Required | N/A | Will Review - New Expenditure | 39-22-567 | 1/1/2033 N | /A |
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| | | | | | | | |
| | Refundable income tax credit to a student | | | | | | |
| | enrolled in at a public state institution of higher education, community college, area technical school, or occupational education | | | | | | |
| | school. The credit is equal to the tuition and | | | | | | |
| Incentives for Post-Secondary Education | school. The credit is equal to the turtion and fees paid by the eligible student to the institution minus any scholarships or grants. | 2030 Required | N/A | Will Review - New Expenditure | 39-22-570 | 1/1/2033 N | /A |
| | | | | | | | |
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| | | | | | | | |
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| | | | | | | | |
| | for an | | | | | | |
| | (deduction) for income tax years 2026 to | | | | | | |
| | 2053 for the amount of any Segal AmeriCorps Education Award received by a | | | | | | |
| | Creates an income tax subtraction (deduction) for income tax year 2026 to 2023 for the amount of any Sagal AmeriCrops Education Award received by a taxaperfor deraverise in the AmeriCrops national arrive program, which is used by the taxaperford and the Informe Tax year. | | | | | | |
| AmeriCorps Education Award Tax Deduction | the taxpayer during the income tax year. | 2031 Required | N/A | Will Review - New Expenditure | 39-22-104(4)(cc)(/) | 1/1/2034 N | /A |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | Qualified individuals with a disability for tax | | | | | | |
| | years commencing on or after January 1, 2025, are allowed a refundable income tax | | | | | | |
| | 2025, are allowed a retundable income tax credit. Eligibility with respect to disability | | | | | | |
| | credit. Eligibility with respect to disability mirrors the eligibility as it exists under current law for the PTC. The income tax | | | | | | |
| | | | | | | | |
| Tax credit for assistance for individuals with a disability | individual's adjusted gross income, adjusted annually for inflation. | 2031 Required | N/A | Will Review - New Expenditure | 39-31-104.5 N/A | N | /A |
| | Income tax credit for expenses for facility improvement and equipment acquisition | | | | | | |
| | costs associated with training programs deciment to alloviate worker chortages | | | | | | |
| | Applicants must apply for a tax credit | | | | | | |
| | investment costs are incurred, submit | | | | | | |
| | expenditures to receive a tax credit | | | | | | |
| | certificate. The tax credit is equal to 50 percent or less of the qualified investment, | | | | | | |
| | and the total amount of tax credit reservations cannot exceed \$15 million per | | | | | | |
| | year. Beginning in tax year 2026, if either the Office of State Planning and Budgeting or | | | | | | |
| | Legislative Council Staff forecast in the nonreging Sentember conerts that revenue | | | | | | |
| Opportunity Now Tax Credit | vedio 3-12.2022. A signature gen the indexidual is adjusted as internet, adjusted attrautify the Markets. Markets and the Markets. </td <td>2031 Required</td> <td>N/A</td> <td>Will Review - New Expenditure</td> <td>39-22-565</td> <td>1/1/2033 N</td> <td>/A</td> | 2031 Required | N/A | Will Review - New Expenditure | 39-22-565 | 1/1/2033 N | /A |
| | Applicants may apply for a tax credit | | | | | | |
| | certificate and request that the loan be registered with QEDIT before the loan has | | | | | | |
| | incurred any losses. The amount of tax credit | | | | | | |
| | of the loan, but being issued a tax credit | | | | | | |
| | ceroncase is not sufficient to claim the tax credit. OEDIT may charge an issuance fee of | | | | | | |
| | up to a percent of the size of the tax credit certificate. Revenue from the fee is | | | | | | |
| | deposited into the newly created Quantum Business Loan Loss Reserve cash fund, which | | | | | | |
| | Applicants may apply for a tax credit controllation and expect that the labels is the hardwork of the second text of the labels is the control of the labels of the second text or control controllation of the labels of the labels controllation of the labels of the labels discretion of the labels of the labels of the labels of the labels of the labels of the labels discretion of the labels of | | | | | | |
| Quantum business loan loss reserve income tax credit | issue more than \$30 million in tax credit certificates. | 2031 Required | N/A | Will Review - New Expenditure | 39-22-568 | 1/1/2046 N | /A |
| | The act creates a new community revitalization income tax credit (credit). for | | | | | | |
| | income tax years commencing on or after January 1, 2026, but before January 1, 2023 | | | | | | |
| | in an amount equal to 25% of the amount of | | | | | | |
| | applicant in completing an eligible project; | | | | | | |
| | percentage for reservations for credits made | | | | | | |
| | in any income tax year, and the maximum amount of the credit for a single project is \$3 | | | | | | |
| | mittion. In addition, the maximum amount of credits that may be reserved during any | | | | | | |
| | calendar year is \$10 million. An eligible project is a capital improvement project | | | | | | |
| Community Revitalization Tax Credit for | nemnation for the second cited that you and the second cited that you and the second cited that you are the second cited to th | | | | | | |
| Creative Industries | within a created ablicit, a hadronic data(e, ar man tareer flat) involving the control (equation) manutation of the control (equation) developed and the second to control (equation) developed and the second to control (equation) transition communities. For income tare years acaged in the second tareat years acaged in the second tareat of the second tareat transition communities are the second tareat and the developed of the second tareat transition of the second tareat and the second tareat and the second tareat transition of the second tareat and the second tareat and the second tareat transition of the second tareat tareat the second tareat tareat and the second tareat tareat the second tareat tareat the second tareat tareat the second tareat tarea | 2031 Required | N/A | Will Review - New Expenditure | 39-22-569 | 1/1/2033 N | /A |
| | operators to maintain rail line access to coal transition communities. For income tax years | | | | | | |
| | 2027 through 2037, a common carrier ensaged in the transportation of freight on a | | | | | | |
| | rail line designated by the department of | | | | | | |
| | rail line" is allowed a credit in an amount | | | | | | |
| | stated in a tax credit certificate issued by the department. The amount in a tax credit certificate must not exceed 75% of the direct | | | | | | |
| | operating and capital improvements | | | | | | |
| | necessary to maintain or improve a qualified rail line as stated in the taxpayer's tax credit | | | | | | |
| | application and incurred by the taxpayer. | | | | | | |
| New Railroad Operator Tax Credit | The department is required to designate a rail line as a qualified rail line if the department determines that the rail line is at | 2032 Required | N/A | Will Review - New Expenditure | 39-22-561 | 1/1/2038 TI | 80 |
| | | | | | | | |