

CHAPTER 171

TAXATION

HOUSE BILL 98-1112

BY REPRESENTATIVES Swenson, Grampas, Owen, Romero, K. Alexander, Bacon, Chavez, Epps, Hagedorn, Lawrence, Mace, Nichol, Reeser, Romero, Saliman, Snyder, Spradley, Sullivant, Udall, Veiga, and S. Williams;
also SENATORS Hopper, Blickensderfer, Lacy, Rizzuto, Bishop, Hernandez, Linkhart, Pascoe, Phillips, Reeves, and Rupert.

AN ACT

CONCERNING ASSISTANCE GRANTS FOR ELDERLY AND DISABLED PERSONS, AND MAKING AN APPROPRIATION IN CONNECTION THEREWITH.

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

SECTION 1. 39-31-101 (2) (a), (2) (b), and (3) (b), Colorado Revised Statutes, are amended, and the said 39-31-101 is further amended BY THE ADDITION OF A NEW SUBSECTION, to read:

39-31-101. Real property tax assistance - eligibility - applicability. (2) Such grant shall be the amount of the general property taxes actually paid on the residence or the amount of taxes actually paid on a mobile home, plus any tax-equivalent payments computed pursuant to subsection (4) of this section, with respect to the rent of a trailer space during the year for which such grant is claimed, the amount of the specific ownership tax actually paid on a trailer coach, or the amount of the tax-equivalent payments, computed pursuant to subsection (4) of this section, actually made during the year for which such grant is claimed, but in no event may it exceed:

(a) In the case of an individual:

(I) FOR GRANTS CLAIMED FOR YEARS COMMENCING PRIOR TO JANUARY 1, 1999, five hundred dollars reduced by twenty percent of the amount by which ~~his~~ THE INDIVIDUAL'S income exceeds five thousand dollars;

(II) FOR GRANTS CLAIMED FOR YEARS COMMENCING ON OR AFTER JANUARY 1, 1999, SIX HUNDRED DOLLARS REDUCED BY TEN PERCENT OF THE AMOUNT BY WHICH THE INDIVIDUAL'S INCOME EXCEEDS FIVE THOUSAND DOLLARS;

Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.

(b) In the case of a husband and wife:

(I) FOR GRANTS CLAIMED FOR YEARS COMMENCING PRIOR TO JANUARY 1, 1999, five hundred dollars reduced by twenty percent of their income over eight thousand seven hundred dollars;

(II) FOR GRANTS CLAIMED FOR YEARS COMMENCING ON OR AFTER JANUARY 1, 1999, SIX HUNDRED DOLLARS REDUCED BY TEN PERCENT OF THEIR INCOME OVER EIGHT THOUSAND SEVEN HUNDRED DOLLARS.

(2.5) IN 2000 AND IN EVERY EVEN-NUMBERED YEAR THEREAFTER, THE FINANCE COMMITTEES OF THE SENATE AND THE HOUSE OF REPRESENTATIVES SHALL EXAMINE THE GRANT AMOUNTS AND REDUCTION PERCENTAGES SET FORTH IN SUBSECTION (2) OF THIS SECTION, CONSIDERING THE LEVEL OF THE FEDERAL POVERTY INDEX AND SUCH OTHER INFORMATION AS IS AVAILABLE TO THE COMMITTEES, AND SHALL DETERMINE WHETHER SAID AMOUNTS AND PERCENTAGES SHOULD BE MODIFIED.

(3) Such grant shall be allowed to such persons as described in subsection (1) of this section who meet the following requirements:

(b) Have income from all sources for the taxable year of less than ~~seven thousand five hundred~~ ELEVEN THOUSAND dollars if single or, in the case of a husband and wife, less than ~~eleven thousand two hundred~~ FOURTEEN THOUSAND SEVEN HUNDRED dollars including, but not limited to, for this purpose, alimony, support money, cash public assistance and relief, pension or annuity benefits, federal social security benefits, veterans' benefits (except those specific veterans' benefits that are service-connected disability compensation payments), nontaxable interest, workers' compensation, and unemployment compensation benefits, but not including outright gifts. "Service-connected disability compensation payments" means those payments made for permanent disability, which disability shall be limited to loss of or loss of use of both lower extremities so as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair; loss of use of both hands; blindness in both eyes, including such blindness with only light perception; or loss of one lower extremity together with residuals or organic disease or injury which so affects the functions of balance or propulsion as to preclude locomotion without the use of a wheelchair.

SECTION 2. 39-31-104 (2) (a), (2) (b), and (3) (b), Colorado Revised Statutes, are amended, and the said 39-31-104 is further amended BY THE ADDITION OF A NEW SUBSECTION, to read:

39-31-104. Heat or fuel expenses assistance - eligibility - applicability.

(2) Such grant shall be as follows:

(a) In the case of an individual:

(I) FOR GRANTS CLAIMED FOR YEARS COMMENCING PRIOR TO JANUARY 1, 1999, one hundred sixty dollars reduced by six and four-tenths percent of the amount by which ~~his~~ THE INDIVIDUAL'S income exceeds five thousand dollars;

(II) FOR GRANTS CLAIMED FOR YEARS COMMENCING ON OR AFTER JANUARY 1, 1999, ONE HUNDRED NINETY-TWO DOLLARS REDUCED BY THREE AND TWO-TENTHS

PERCENT OF THE AMOUNT BY WHICH THE INDIVIDUAL'S INCOME EXCEEDS FIVE THOUSAND DOLLARS;

(b) In the case of a husband and wife:

(I) FOR GRANTS CLAIMED FOR YEARS COMMENCING PRIOR TO JANUARY 1, 1999, one hundred sixty dollars reduced by six and four-tenths percent of their income over eight thousand seven hundred dollars;

(II) FOR GRANTS CLAIMED FOR YEARS COMMENCING ON OR AFTER JANUARY 1, 1999, ONE HUNDRED NINETY-TWO DOLLARS REDUCED BY THREE AND TWO-TENTHS PERCENT OF THEIR INCOME OVER EIGHT THOUSAND SEVEN HUNDRED DOLLARS.

(2.5) IN 2000 AND IN EVERY EVEN-NUMBERED YEAR THEREAFTER, THE FINANCE COMMITTEES OF THE SENATE AND THE HOUSE OF REPRESENTATIVES SHALL EXAMINE THE GRANT AMOUNTS AND REDUCTION PERCENTAGES SET FORTH IN SUBSECTION (2) OF THIS SECTION, CONSIDERING THE LEVEL OF FEDERAL POVERTY INDEX AND SUCH OTHER INFORMATION AS IS AVAILABLE TO THE COMMITTEES, AND SHALL DETERMINE WHETHER SAID AMOUNTS AND PERCENTAGES SHOULD BE MODIFIED.

(3) Such grant shall be allowed to such persons as described in subsection (1) of this section who meet the following requirements:

(b) Have income from all sources for the taxable year of less than ~~seven thousand five hundred~~ ELEVEN THOUSAND dollars if single or, in the case of a husband and wife, less than ~~eleven thousand two hundred~~ FOURTEEN THOUSAND SEVEN HUNDRED dollars including, but not limited to, for this purpose, alimony, support money, cash public assistance and relief, pension or annuity benefits, federal social security benefits, veterans' benefits (except those specific veterans' benefits that are service-connected disability compensation payments), nontaxable interest, workers' compensation, and unemployment compensation benefits, but not including outright gifts. "Service-connected disability compensation payments", as used in this paragraph (b), means those payments made for permanent disability, which disability shall be limited to loss of or loss of use of both lower extremities so as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair; loss of use of both hands; blindness in both eyes, including such blindness with only light perception; or loss of one lower extremity together with residuals or organic disease or injury which so affects the functions of balance or propulsion as to preclude locomotion without the use of a wheelchair.

SECTION 3. Appropriation. In addition to any other appropriation, there is hereby appropriated, out of any moneys in the general fund not otherwise appropriated, to the department of revenue, for old age heat and fuel and property tax assistance grants, for the fiscal year beginning July 1, 1998, the sum of six million seven hundred thirty-three thousand nine hundred eighty-nine dollars (\$6,733,989), or so much thereof as may be necessary, for the implementation of this act. For purposes of complying with the limitation on state fiscal year spending imposed by article X, section 20, of the state constitution, these moneys are shown here for informational purposes as they are continuously appropriated by a permanent statute or constitutional provision and, therefore, are not subject to the limitation of general fund appropriations as set forth in section 24-75-201.1, Colorado Revised Statutes.

SECTION 4. Effective date. This act shall take effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly that is allowed for submitting a referendum petition pursuant to article V, section 1 (3) of the state constitution; except that, if a referendum petition is filed against this act or an item, section, or part of this act within such period, then the act, item, section, or part, if approved by the people, shall take effect on the date of the official declaration of the vote thereon by proclamation of the governor.

Approved: April 30, 1998