

## CHAPTER 327

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**TAXATION**


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**HOUSE BILL 07-1106**

BY REPRESENTATIVE(S) Gallegos, Borodkin, Buescher, Butcher, Casso, Fischer, Frangas, Green, Hodge, Jahn, Kefalas, Labuda, Levy, McFadyen, McGihon, Mitchell V., Peniston, Primavera, Roberts, Romanoff, Solano, Todd, and Weissmann; also SENATOR(S) Bacon, Boyd, Groff, Sandoval, Schwartz, Tupa, Veiga, and Williams.

**AN ACT**

**CONCERNING THE INCOME THRESHOLDS USED TO DETERMINE ASSISTANCE GRANTS FOR ELDERLY AND DISABLED PERSONS.**

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

**SECTION 1.** 39-31-101 (2) and the introductory portion to 39-31-101 (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 - definitions.** (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 the individual's income exceeds five thousand dollars;

(II) For grants claimed for years commencing on or after January 1, 1999, BUT PRIOR TO JANUARY 1, 2008, six hundred dollars reduced by ten percent of the amount by which the individual's income exceeds five thousand dollars; AND

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

(III) FOR GRANTS CLAIMED FOR YEARS COMMENCING ON OR AFTER JANUARY 1, 2008, SIX HUNDRED DOLLARS REDUCED BY TEN PERCENT OF THE AMOUNT BY WHICH THE INDIVIDUAL'S INCOME EXCEEDS SIX THOUSAND DOLLARS IN 2008, AND, EACH YEAR THEREAFTER, THE AMOUNT FOR THE PRIOR YEAR ADJUSTED FOR INFLATION.

(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, BUT PRIOR TO JANUARY 1, 2008, six hundred dollars reduced by ten percent of their income over eight thousand seven hundred dollars; AND

(III) FOR GRANTS CLAIMED FOR YEARS COMMENCING ON OR AFTER JANUARY 1, 2008, SIX HUNDRED DOLLARS REDUCED BY TEN PERCENT OF THEIR INCOME OVER NINE THOUSAND SEVEN HUNDRED DOLLARS IN 2008, AND, EACH YEAR THEREAFTER, THE AMOUNT FOR THE PRIOR YEAR ADJUSTED FOR INFLATION.

(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 ~~eleven thousand dollars if single or, in the case of a husband and wife, less than fourteen thousand seven hundred dollars~~ THE MAXIMUM AMOUNT FOR WHICH SUCH PERSONS ARE ELIGIBLE TO RECEIVE A GRANT BASED ON THE OPERATION OF PARAGRAPHS (a) AND (b) OF SUBSECTION (2) OF THIS SECTION, 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, nontaxable interest, workers' compensation, and unemployment compensation benefits. For the purposes of this paragraph (b), the following shall not be considered income:

(5) AS USED IN THIS SECTION, "INFLATION" MEANS THE ANNUAL PERCENTAGE CHANGE IN THE UNITED STATES DEPARTMENT OF LABOR, BUREAU OF LABOR STATISTICS, CONSUMER PRICE INDEX FOR DENVER-BOULDER-GREELEY, ALL ITEMS, ALL URBAN CONSUMERS, OR ITS SUCCESSOR INDEX.

**SECTION 2.** 39-31-104 (2) and the introductory portion to 39-31-104 (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 - definitions.** (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 the individual's income exceeds five thousand dollars;

(II) For grants claimed for years commencing on or after January 1, 1999, BUT PRIOR TO JANUARY 1, 2008, 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; AND

(III) FOR GRANTS CLAIMED FOR YEARS COMMENCING ON OR AFTER JANUARY 1, 2008, ONE HUNDRED NINETY-TWO DOLLARS REDUCED BY THREE AND TWO-TENTHS PERCENT OF THE AMOUNT BY WHICH THE INDIVIDUAL'S INCOME EXCEEDS SIX THOUSAND DOLLARS IN 2008, AND, EACH YEAR THEREAFTER, THE AMOUNT FOR THE PRIOR YEAR ADJUSTED FOR INFLATION.

(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, BUT PRIOR TO JANUARY 1, 2008, one hundred ninety-two dollars reduced by three and two-tenths percent of their income over eight thousand seven hundred dollars; AND

(III) FOR GRANTS CLAIMED FOR YEARS COMMENCING ON OR AFTER JANUARY 1, 2008, ONE HUNDRED NINETY-TWO DOLLARS REDUCED BY THREE AND TWO-TENTHS PERCENT OF THEIR INCOME OVER NINE THOUSAND SEVEN HUNDRED DOLLARS IN 2008, AND, EACH YEAR THEREAFTER, THE AMOUNT FOR THE PRIOR YEAR ADJUSTED FOR INFLATION.

(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 ~~eleven thousand dollars if single or, in the case of a husband and wife, less than fourteen thousand seven hundred dollars~~, THE MAXIMUM AMOUNT FOR WHICH SUCH PERSONS ARE ELIGIBLE TO RECEIVE A GRANT BASED ON THE OPERATION OF PARAGRAPHS (a) AND (b) OF SUBSECTION (2) OF THIS SECTION, 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, nontaxable interest, workers' compensation, and unemployment compensation benefits. For the purposes of this paragraph (b), the following shall not be considered income:

(4) AS USED IN THIS SECTION, "INFLATION" MEANS THE ANNUAL PERCENTAGE CHANGE IN THE UNITED STATES DEPARTMENT OF LABOR, BUREAU OF LABOR STATISTICS, CONSUMER PRICE INDEX FOR DENVER-BOULDER-GREELEY, ALL ITEMS, ALL URBAN CONSUMERS, OR ITS SUCCESSOR INDEX.

**SECTION 3. 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, (August 8, 2007, if adjournment sine

die is on May 9, 2007); 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: May 30, 2007