

## CHAPTER 212

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**TAXATION**


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## HOUSE BILL 13-1287

BY REPRESENTATIVE(S) Primavera and DelGrosso, Fields, Gardner, Gerou, Ginal, Holbert, Hullinghorst, Humphrey, Labuda, Lebsock, Melton, Moreno, Pabon, Pettersen, Rosenthal, Salazar, Williams, Wright, Young, Ferrandino;  
also SENATOR(S) Scheffel and Heath, Crowder, Kefalas, Newell, Tochtrop, Todd.

## AN ACT

### CONCERNING AN EXTENSION OF THE INCOME TAX YEARS FOR WHICH THE COLORADO JOB GROWTH INCENTIVE TAX CREDIT IS AVAILABLE.

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

**SECTION 1.** In Colorado Revised Statutes, 39-22-531, **amend** (1) (d), (2), (10) introductory portion, and (13) as follows:

**39-22-531. Colorado job growth incentive tax credit - rules - definitions - repeal.** (1) As used in this section, unless the context otherwise requires:

(d) "Credit period" means a period of ~~up to~~ <sup>up to</sup> NOT TO EXCEED sixty consecutive months FROM THE FIRST MONTH OF THE INITIAL TAX YEAR IN WHICH A CREDIT ALLOWED PURSUANT TO THIS SECTION IS FIRST CLAIMED, for which a taxpayer may claim a credit ~~allowed in this section~~ that is calculated annually by the commission. ~~The credit period shall not extend past December 31, 2018.~~

(2) For income tax years commencing on or after January 1, 2009, but prior to ~~January 1, 2015~~ JANUARY 1, 2020, at the discretion of the commission as specified in subsection (3) of this section, there may be allowed to any taxpayer an annual job growth incentive tax credit with respect to the income taxes imposed by this article that a taxpayer may claim for a credit period in an amount determined by the commission pursuant to subsection (5) of this section.

(10) No later than September 1, 2010, and no later than September 1 of each year thereafter through ~~September 1, 2019~~ SEPTEMBER 1, 2024, the commission shall provide the department with an electronic report of the taxpayers receiving a credit allowed in this section for the preceding calendar year or any fiscal year ending in

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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.*

the preceding calendar year, and any credits disallowed pursuant to subparagraph (II) of paragraph (a) of subsection (4) of this section for any year, that includes the following information:

(13) This section is repealed, effective ~~January 1, 2025~~ JANUARY 1, 2030.

**SECTION 2. Safety clause.** The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

Approved: May 13, 2013