

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Finance.

HB20-1189 be amended as follows:

1 Amend printed bill, page 3, strike lines 6 through 13 and substitute:

2 "(2) AS USED IN THIS SECTION:

3 (a) "COUNCIL" MEANS THE COLORADO HUMAN TRAFFICKING  
4 COUNCIL CREATED IN SECTION 18-3-505.

5 (b) "QUALIFYING NONPROFIT" MEANS A NONPROFIT ORGANIZATION  
6 THAT IS EXEMPT FROM TAXATION UNDER SECTION 501 (c)(3) OF THE  
7 INTERNAL REVENUE CODE:

8 (I) (A) WHOSE PURPOSE IS TO ERADICATE HUMAN TRAFFICKING  
9 AND, AS OF THE LAST BUSINESS DAY PRIOR TO THE INCOME TAX YEAR, HAD  
10 ITS HEADQUARTERS LOCATED IN THE STATE OR HAD AT LEAST FIFTY  
11 PERCENT OF ITS EMPLOYEES BASED IN THE STATE; OR

12 (B) THAT, IN THE PRIOR CALENDAR YEAR, PROVIDED AT LEAST  
13 TWENTY-FIVE PERCENT OF ITS SERVICES IN THE STATE TO VICTIMS OF  
14 HUMAN TRAFFICKING; AND

15 (II) THAT IS CERTIFIED BY THE COLORADO HUMAN TRAFFICKING  
16 COUNCIL UNDER SUBSECTION (4) OF THIS SECTION."

17 Page 3, line 15, strike "2020, BUT PRIOR TO JANUARY 1, 2025," and  
18 substitute "2021, BUT PRIOR TO JANUARY 1, 2026,".

19 Page 3, strike lines 21 through 27.

20 Page 4, strike lines 1 through 9 and substitute:

21 "(4) ON OR BEFORE THE LAST BUSINESS DAY IN FEBRUARY OF AN  
22 INCOME TAX YEAR IN WHICH A CREDIT MAY BE CLAIMED UNDER THIS  
23 SECTION, AN ORGANIZATION MAY APPLY TO THE COUNCIL FOR  
24 CERTIFICATION AS A QUALIFYING NONPROFIT FOR THE CURRENT INCOME  
25 TAX YEAR. AN APPLICANT MUST PROVIDE THE COUNCIL WITH ANY  
26 INFORMATION THE COUNCIL DEEMS NECESSARY TO DETERMINE WHETHER  
27 THE ORGANIZATION IS A QUALIFYING NONPROFIT. THE COUNCIL SHALL  
28 MEET IN MARCH TO CONSIDER THE APPLICATIONS AND TO CERTIFY  
29 QUALIFYING NONPROFITS. THE COUNCIL SHALL PROVIDE AN  
30 ORGANIZATION THAT MEETS THE CRITERIA SET FORTH IN SUBSECTION  
31 (2)(b)(I) OF THIS SECTION WITH A LETTER CERTIFYING THE ORGANIZATION  
32 AS A QUALIFYING NONPROFIT. THE COUNCIL SHALL PROVIDE THE  
33 DEPARTMENT OF REVENUE WITH A LIST OF ALL OF THE QUALIFYING  
34 NONPROFITS FOR THE INCOME TAX YEAR. A QUALIFYING NONPROFIT SHALL  
35 PROVIDE A DONOR ELIGIBLE FOR THE CREDIT CREATED IN THIS SECTION  
36 WITH A COPY OF THE CERTIFICATION LETTER RECEIVED FROM THE  
37 COUNCIL. TO CLAIM A CREDIT UNDER THIS SECTION, A TAXPAYER MUST  
38 INCLUDE A COPY OF THE CERTIFICATION LETTER".

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