

HOUSE COMMITTEE OF REFERENCE AMENDMENT  
Committee on Finance.

HB23-1091 be amended as follows:

1 Amend printed bill, page 4, line 20, after "FACILITY" insert "AND  
2 PROGRAMS".

3 Page 4, after line 23 insert:

4         "(c) THE DEPARTMENT OF REVENUE SHALL CONSULT WITH THE  
5 EARLY CHILDHOOD LEADERSHIP COMMISSION CREATED IN SECTION  
6 26.5-1-302 TO DEVELOP ADDITIONAL RECOMMENDATIONS FOR MEASURING  
7 THE EFFECTIVENESS OF THE TAX CREDIT ALLOWED PURSUANT TO THIS  
8 SECTION. ON OR BEFORE JULY 31, 2025, THE DEPARTMENT OF REVENUE  
9 SHALL DELIVER TO THE OFFICE OF THE STATE AUDITOR THE ADDITIONAL  
10 RECOMMENDATIONS DEVELOPED PURSUANT TO THIS SUBSECTION  
11 (6.8)(d).".

12 Page 4, line 24, strike "(c)" and substitute "(d)".

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