

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Appropriations.

HB24-1312 be amended as follows:

1 Amend the proposed committee amendment (HB1312_L.014), page 1,
2 line 37, strike "YEAR."." and substitute "YEAR.

3 (b) ON OR BEFORE JANUARY 31, 2026, AND EACH JANUARY 31
4 THEREAFTER, THE DEPARTMENT OF EARLY CHILDHOOD SHALL PROVIDE
5 THE DEPARTMENT OF REVENUE WITH AN ELECTRONIC REPORT OF CHILD
6 CARE WORKERS ELIGIBLE FOR THE CREDIT ALLOWED BY THIS SECTION FOR
7 THE PRECEDING CALENDAR YEAR.

8 (5) (a) ON OR BEFORE JANUARY 31, 2026, AND EACH JANUARY 31
9 THEREAFTER, EVERY LONG-TERM CARE EMPLOYER THAT EMPLOYED ONE
10 OR MORE DIRECT CARE WORKERS SHALL MAKE AN INFORMATION RETURN
11 TO THE EXECUTIVE DIRECTOR FOR THE PRECEDING CALENDAR YEAR. THE
12 RETURN MUST INCLUDE EACH DIRECT CARE WORKER'S SOCIAL SECURITY
13 NUMBER OR INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER, THE TOTAL
14 HOURS THE DIRECT CARE WORKER WORKED AS SUCH DURING THE
15 CALENDAR YEAR, AND ANY OTHER INFORMATION THE EXECUTIVE
16 DIRECTOR MAY REQUIRE. THE LONG-TERM CARE EMPLOYER SHALL REPORT
17 ONLY THOSE EMPLOYEES WHO ARE DIRECT CARE WORKERS AS DEFINED IN
18 THIS SECTION.

19 (b) THE RETURN REQUIRED BY THIS SUBSECTION (5) MUST BE FILED
20 ELECTRONICALLY ON OR BEFORE JANUARY 31 IN ADDITION TO THE RETURN
21 REQUIRED BY SECTION 39-22-604 (6). THE EXECUTIVE DIRECTOR SHALL
22 IMPOSE A PENALTY OF FIVE HUNDRED DOLLARS IF THE LONG-TERM CARE
23 EMPLOYER FAILS TO FILE THE RETURN REQUIRED BY THIS SUBSECTION (5)
24 ON OR BEFORE JANUARY 31, UNLESS SHOWN TO HAVE BEEN DUE TO
25 REASONABLE CAUSE, OR WILLFULLY FILES A FALSE OR FRAUDULENT
26 RETURN, WHICH PENALTY IS IN ADDITION TO ANY CRIMINAL PENALTY
27 OTHERWISE PROVIDED FOR FAILURE TO FILE A RETURN OR FOR FILING A
28 FALSE OR FRAUDULENT RETURN. THE EXECUTIVE DIRECTOR SHALL ASSESS
29 AND COLLECT THE PENALTY IMPOSED BY THIS SUBSECTION (5)(b) IN THE
30 SAME MANNER AS AN UNDERPAYMENT OF THE TAX IMPOSED BY THIS
31 ARTICLE 22.

32 (c) IN THE CASE OF A CONSUMER-DIRECTED CARE EMPLOYER, THE
33 DEPARTMENT OF HEALTHCARE POLICY AND FINANCING, OR THE
34 DEPARTMENT'S FISCAL AGENT, SHALL FILE THE RETURN REQUIRED BY THIS
35 SUBSECTION (5).

36 (6) IF THE CREDIT ALLOWED BY THIS SECTION EXCEEDS THE
37 INCOME TAX IMPOSED BY THIS ARTICLE 22, THE EXCESS CREDIT MAY NOT
38 BE CARRIED FORWARD AND IS REFUNDED TO THE TAXPAYER.

39 (7) THIS SECTION IS REPEALED, EFFECTIVE DECEMBER 31, 2035.".
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