

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Finance.

HB24-1312 be amended as follows:

1 Amend printed bill, page 2, line 5, strike "**definition**" and substitute
2 "**definitions**".

3 Page 2, strike line 20 and substitute "REQUIRES:

4 "(a) "ELIGIBLE PROGRAM" MEANS EITHER AN EARLY CHILDHOOD
5 EDUCATION PROGRAM AS DEFINED IN SECTION 26.5-2-202 (3) OR A
6 LICENSED FAMILY CHILD CARE HOME. AN ELIGIBLE PROGRAM MUST ALSO
7 HOLD AT LEAST A LEVEL ONE QUALITY RATING PURSUANT TO THE
8 COLORADO SHINES QUALITY RATING AND IMPROVEMENT SYSTEM DURING
9 THE INCOME TAX YEAR IN WHICH THE CREDIT IS ALLOWED.

10 (b) "FAMILY CHILD CARE HOME" HAS THE SAME MEANING AS SET
11 FORTH IN SECTION 26.5-5-303 (7).

12 (c) "QUALIFIED HOME HEALTH-CARE WORKER" MEANS AN
13 EMPLOYEE OR CONTRACTOR EMPLOYED FOR THE PURPOSES OF PROVIDING
14 HOME HEALTH CARE WHO HAS EARNED A MINIMUM OF SEVEN THOUSAND
15 DOLLARS IN WAGES PERFORMING HOME HEALTH CARE DURING THE PRIOR
16 TAX YEAR.

17 (d) "QUALIFIED PERSONAL CARE WORKER" MEANS AN EMPLOYEE
18 OR CONTRACTOR EMPLOYED FOR THE PURPOSES OF PROVIDING PERSONAL
19 CARE SERVICES AS DEFINED IN SECTION 25-27.5-102 (6) WHO HAS EARNED
20 A MINIMUM OF SEVEN THOUSAND DOLLARS IN WAGES PERFORMING
21 PERSONAL CARE SERVICES DURING THE PRIOR TAX YEAR.

22 (e) "QUALIFIED TAXPAYER" MEANS A RESIDENT INDIVIDUAL".

23 Page 3, strike lines 21 through 24.

24 Page 3, after line 27 insert:

25 "(5) AN ENTITY OR INDIVIDUAL THAT EMPLOYS OR CONTRACTS A
26 HOME HEALTH-CARE WORKER OR A PERSONAL CARE WORKER MUST
27 SUBMIT A ROSTER OF ANY SUCH EMPLOYEE AND CONTRACTOR TO THE
28 DEPARTMENT OF REVENUE ON OR BY JANUARY 31 WITH THE FOLLOWING
29 INFORMATION:

30 (a) THE EMPLOYEE'S OR CONTRACTOR'S FEDERAL TAX
31 IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER; AND

32 (b) THE EMPLOYEE'S OR CONTRACTOR'S TOTAL WAGES EARNED IN
33 THE PRIOR TAX YEAR."

34 Renumber succeeding subsections accordingly.

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