

1 Amend printed bill, page 10, after line 25 insert:

2 **"SECTION 3.** In Colorado Revised Statutes, 39-3-203, **amend**
3 (6)(a) introductory portion, (6)(a)(I.5), and (6)(a)(II); and **add** (6)(a)(I.7)
4 as follows:

5 **39-3-203. Property tax exemption - qualifications - definition.**
6 (6) (a) Notwithstanding the ten-year occupancy requirement set forth in
7 ~~subparagraph (I) of paragraph (a) of subsection (1)~~ SUBSECTION (1)(a)(I)
8 of this section, an owner-occupier who has not actually owned and
9 occupied residential real property for which the owner-occupier has
10 claimed an exemption under ~~said~~ subsection (1) OF THIS SECTION for the
11 ten years preceding the assessment date ~~shall be~~ IS deemed to have met
12 the ten-year requirement and ~~shall be~~ IS allowed an exemption under ~~said~~
13 subsection (1) OF THIS SECTION with respect to the property if:

14 (I.5) For property tax years commencing on or after January 1,
15 2015, the owner-occupier would have qualified for the exemption with
16 respect to other residential real property that the owner-occupier owned
17 and occupied as ~~his or her~~ THE OWNER-OCCUPIER'S primary residence
18 before moving to the residential real property for which an exemption is
19 claimed but for the fact that a natural disaster destroyed the former
20 primary residence or otherwise rendered it uninhabitable; **and OR**

21 (I.7)(A) FOR THE PROPERTY TAX YEAR COMMENCING ON JANUARY
22 1, 2023, THE OWNER-OCCUPIER WOULD HAVE QUALIFIED FOR THE
23 EXEMPTION WITH RESPECT TO OTHER RESIDENTIAL REAL PROPERTY THAT
24 THE OWNER-OCCUPIER OWNED AND OCCUPIED AS THE OWNER-OCCUPIER'S
25 PRIMARY RESIDENCE BEFORE MOVING TO THE RESIDENTIAL REAL
26 PROPERTY FOR WHICH AN EXEMPTION IS CLAIMED BUT MEDICAL NECESSITY
27 REQUIRED THE OWNER-OCCUPIER TO STOP OCCUPYING THE OTHER
28 RESIDENTIAL REAL PROPERTY AS THE OWNER-OCCUPIER'S PRIMARY
29 RESIDENCE, SO LONG AS THE OWNER-OCCUPIER HAS NOT PREVIOUSLY
30 RECEIVED THE EXEMPTION PURSUANT TO THIS SUBSECTION (6)(a)(I.7)(A)
31 FOR PROPERTY OTHER THAN THE RESIDENTIAL REAL PROPERTY FOR WHICH
32 AN EXEMPTION IS CLAIMED AND THE OWNER-OCCUPIER PRESENTS TO THE
33 ASSESSOR, WHEN APPLYING FOR THE EXEMPTION, THE FORM ESTABLISHING
34 PROOF OF MEDICAL NECESSITY THAT IS DESCRIBED IN SUBSECTION
35 (6)(a)(I.7)(B) OF THIS SECTION.

36 (B) AS USED IN THIS SUBSECTION (6)(a), "MEDICAL NECESSITY"
37 MEANS ONE OR MORE MEDICAL CONDITIONS OF AN OWNER-OCCUPIER THAT
38 A PHYSICIAN LICENSED TO PRACTICE MEDICINE IN THE STATE PURSUANT TO
39 ARTICLE 240 OF TITLE 12 HAS CERTIFIED, ON A FORM DEVELOPED BY THE
40 ADMINISTRATOR AND MADE AVAILABLE ON THE WEBSITE OF THE DIVISION

1 OF PROPERTY TAXATION OF THE DEPARTMENT OF LOCAL AFFAIRS, AS
2 HAVING REQUIRED THE OWNER-OCCUPIER TO STOP OCCUPYING THE
3 OWNER-OCCUPIER'S PRIMARY RESIDENCE; AND

4 (II) WITH RESPECT TO AN EXEMPTION CLAIMED PURSUANT TO
5 SUBSECTION (6)(a)(I) OR (6)(a)(I.7) OF THIS SECTION, the owner-occupier
6 has not owned and occupied residential property as ~~his or her~~ THE
7 OWNER-OCCUPIER'S primary residence other than the residential real
8 property for which an exemption is claimed since the condemnation
9 occurred OR SINCE THE OWNER-OCCUPIER FIRST STOPPED OCCUPYING THE
10 OWNER-OCCUPIER'S FORMER PRIMARY RESIDENCE DUE TO MEDICAL
11 NECESSITY.".

12 Renumber succeeding sections accordingly.

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