

Second Regular Session  
Seventy-first General Assembly  
STATE OF COLORADO

**REVISED**

*This Version Includes All Amendments Adopted  
on Second Reading in the Second House*

LLS NO. 18-0503.01 Ed DeCecco x4216

**HOUSE BILL 18-1004**

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**HOUSE SPONSORSHIP**

**Coleman and Wilson,**

**SENATE SPONSORSHIP**

**Tate and Kefalas,**

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**House Committees**

Finance  
Appropriations

**Senate Committees**

Finance  
Appropriations

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**A BILL FOR AN ACT**

101     **CONCERNING THE CONTINUATION OF THE INCOME TAX CREDIT FOR A**  
102         **QUALIFYING CONTRIBUTION TO PROMOTE CHILD CARE IN THE**  
103         **STATE.**

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SENATE  
2nd Reading Unamended  
May 3, 2018

**Bill Summary**

*(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)*

HOUSE  
3rd Reading Unamended  
April 20, 2018

A taxpayer who makes a monetary contribution to promote child care in the state is allowed an income tax credit that is equal to 50% of the total value of the contribution. This exemption is currently available for income tax years that commence prior to January 1, 2020. The bill extends the credit for 5 years.

HOUSE  
Amended 2nd Reading  
April 19, 2018

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
*Capital letters or bold & italic numbers indicate new material to be added to existing statute.*  
*Dashes through the words indicate deletions from existing statute.*

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1       *Be it enacted by the General Assembly of the State of Colorado:*

2           **SECTION 1.** In Colorado Revised Statutes, 39-22-121, **amend**  
3        (1.5) and (7) as follows:

4           **39-22-121. Credit for child care facilities - repeal.** (1.5) For  
5        income tax years commencing ~~on or after January 1, 2000~~ PRIOR TO  
6        JANUARY 1, 2025, any taxpayer who makes a monetary contribution to  
7        promote child care in the state ~~shall be~~ IS allowed a credit against the  
8        income tax imposed by this ~~article~~ ARTICLE 22 in an amount equal to fifty  
9        percent of the total value of the contribution except as otherwise provided  
10      in subsections (5) and (6.7) of this section.

11        (7) This section is repealed, effective ~~January 1, 2020~~ JANUARY  
12      1, 2032.

13           **SECTION 2. Act subject to petition - effective date.** This act  
14      takes effect at 12:01 a.m. on the day following the expiration of the  
15      ninety-day period after final adjournment of the general assembly (August  
16      8, 2018, if adjournment sine die is on May 9, 2018); except that, if a  
17      referendum petition is filed pursuant to section 1 (3) of article V of the  
18      state constitution against this act or an item, section, or part of this act  
19      within such period, then the act, item, section, or part will not take effect  
20      unless approved by the people at the general election to be held in  
21      November 2018 and, in such case, will take effect on the date of the  
22      official declaration of the vote thereon by the governor.