

HOUSE COMMITTEE OF REFERENCE REPORT

Chair of Committee

Date

April 1, 2019

Committee on Finance.

After consideration on the merits, the Committee recommends the following:

HB19-1245 be amended as follows, and as so amended, be referred to the Committee on Appropriations with favorable recommendation:

1 Amend printed bill, page 3, after line 6 insert:

2 "(d) During the 2017-18 school year, the department of education
3 counted over twenty-four thousand children in Colorado's public schools
4 that at some point during the year were homeless—either unsheltered or
5 living in shelters, motels, or cars—due to economic hardship, domestic
6 violence, or other familial instability;

7 (e) In both 2017 and 2018, Colorado had at least one thousand
8 homeless veterans, according to the annual homeless assessment report
9 to congress;".

10 Reletter succeeding paragraphs accordingly.

11 page 5, line 7, strike "AWARD," and substitute "ALLOCATE,".

12 Page 5, line 10, strike "PROJECTS".

13 Page 8, line 15, strike "and (3.2)".

14 Page 9, line 2, strike "19-____," and substitute "19-1245,".

15 Page 9, line 20, strike "WHICH" and substitute "MINUS ONE MILLION TWO
16 HUNDRED TWENTY THOUSAND DOLLARS FOR THE STATE FISCAL YEAR
17 2019-20 AND MINUS ONE MILLION FIVE HUNDRED FORTY THOUSAND

1 DOLLARS FOR THE STATE FISCAL YEAR 2020-21 AND EACH STATE FISCAL
2 YEAR THEREAFTER, WHICH AMOUNT".

3 Page 9, strike lines 23 through 27.

4 Page 10, strike line 1 and insert:

5 "SECTION 7. In Colorado Revised Statutes, 39-26-703, **amend**
6 (2)(c) and (2)(c.5) as follows:

7 **39-26-703. Disputes and refunds.** (2) (c) A refund shall be made
8 or a credit allowed by the executive director of the department of revenue
9 to any person entitled to an exemption where the person establishes: That
10 a tax was paid by another on a purchase made on behalf of such person
11 or that a tax was paid by an independent contractor on or before July 1,
12 1979, on tangible personal property incorporated into realty for the sole
13 use, benefit, and ownership of any person entitled to an exemption; that
14 a refund has not been granted to the person making the purchase; and that
15 the person entitled to exemption paid or reimbursed the purchaser for
16 such tax. No such refund shall be made or credit allowed in an amount
17 greater than the tax paid. ~~less the expense allowance on the purchase~~
18 ~~retained by the vendor pursuant to section 39-26-105 (1).~~

19 (c.5) The executive director of the department of revenue shall
20 make a refund or allow a credit to any person who establishes that he or
21 she has overpaid the tax due pursuant to this ~~article~~ ARTICLE 26. No such
22 refund shall be made or credit allowed in an amount greater than the tax
23 paid. ~~less the expense allowance on the purchase retained by the vendor~~
24 ~~pursuant to section 39-26-105 (1)."~~

25 Renumber succeeding sections accordingly.

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