

# An Act

HOUSE BILL 22-1296

BY REPRESENTATIVE(S) Mullica and Van Winkle, Bernett, Bockenfeld, Duran, Esgar, Gray, Kennedy, Kipp, McCluskie, McLachlan, Neville, Pelton, Ricks, Snyder, Soper, Titone;  
also SENATOR(S) Priola, Lee, Zenzinger.

CONCERNING THE DEFINITION OF A NURSING HOME FOR PURPOSES OF THE  
RESIDENTIAL REAL PROPERTY CLASSIFICATION.

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

**SECTION 1.** In Colorado Revised Statutes, 39-1-102, **amend** (14.3); and **add** (8.6) as follows:

**39-1-102. Definitions.** As used in articles 1 to 13 of this title 39, unless the context otherwise requires:

(8.6) (a) "NURSING HOME" MEANS A NURSING CARE FACILITY, REGARDLESS OF A RESIDENT'S LENGTH OF STAY, THAT IS LICENSED BY THE DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT UNDER SECTION 25-1.5-103 (1) AND THAT MEETS THE DEFINITION OF A NURSING CARE FACILITY AS SET FORTH IN THE DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT REGULATIONS, INCLUDING A NURSING CARE FACILITY THAT

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*Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.*

PROVIDES CONVALESCENT CARE OR REHABILITATION SERVICES SUCH AS PHYSICAL AND OCCUPATIONAL THERAPY.

(b) AS USED IN THIS SUBSECTION (8.6), "NURSING CARE FACILITY" MEANS A LICENSED HEALTH CARE ENTITY THAT IS PLANNED, ORGANIZED, OPERATED, AND MAINTAINED TO PROVIDE SUPPORTIVE, RESTORATIVE, AND PREVENTATIVE SERVICES TO PERSONS WHO, DUE TO PHYSICAL OR MENTAL DISABILITY, REQUIRE CONTINUOUS OR REGULAR INPATIENT NURSING CARE.

(14.3) "Residential improvements" means a building, or that portion of a building, designed for use predominantly as a place of residency by a person, a family, or families. The term includes buildings, structures, fixtures, fences, amenities, and water rights that are an integral part of the residential use. The term also includes a manufactured home as defined in subsection (7.8) of this section, a mobile home as defined in subsection (8) of this section, and a modular home as defined in subsection (8.3) of this section, AND A NURSING HOME AS DEFINED IN SUBSECTION (8.6) OF THIS SECTION, REGARDLESS OF A RESIDENT'S LENGTH OF STAY.

**SECTION 2.** In Colorado Revised Statutes, 39-1-103, **add** (10.7) as follows:

**39-1-103. Actual value determined - when - legislative declaration.** (10.7) (a) THE GENERAL ASSEMBLY HEREBY FINDS AND DECLARES THAT:

(I) A NURSING HOME IS A UNIQUE RESIDENTIAL PROPERTY THAT IS THE RESIDENCE OF THE INDIVIDUALS LIVING THERE AT THE TIME, REGARDLESS OF THEIR LENGTH OF STAY; AND

(II) THERE IS A DISCREPANCY IN HOW ASSESSING OFFICERS CLASSIFY NURSING HOMES THAT PROVIDE SHORT-TERM SERVICES AND NURSING HOMES THAT PROVIDE LONGER-TERM SERVICES FOR PURPOSES OF CALCULATING PROPERTY TAX.

(III) THEREFORE, IT IS IMPORTANT FOR THE GENERAL ASSEMBLY TO CLARIFY THAT ALL NURSING HOMES, REGARDLESS OF A RESIDENT'S LENGTH OF STAY, MUST BE CLASSIFIED AS RESIDENTIAL REAL PROPERTY.

(b) FOR PROPERTY TAX YEARS COMMENCING ON AND AFTER

JANUARY 1, 2023, LAND USED FOR A NURSING HOME AND ANY IMPROVEMENTS AFFIXED TO THAT LAND FOR THE USE OF THE NURSING HOME ARE CLASSIFIED AND ASSESSED AS RESIDENTIAL REAL PROPERTY, REGARDLESS OF A RESIDENT'S LENGTH OF STAY.

**SECTION 3. Act subject to petition - effective date.** This act takes effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly; except that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within such period, then the act, item, section, or part will not take effect unless approved by the people at the general election to be held in

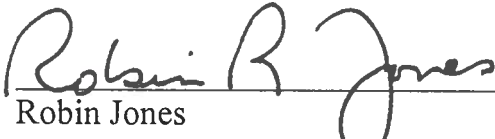
November 2022 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.



Alec Garnett  
SPEAKER OF THE HOUSE  
OF REPRESENTATIVES



Steve Fenberg  
PRESIDENT OF  
THE SENATE

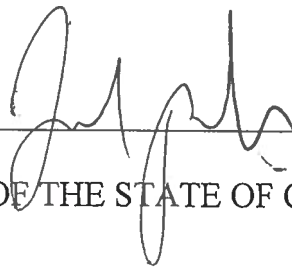


Robin Jones  
CHIEF CLERK OF THE HOUSE  
OF REPRESENTATIVES



Cindi L. Markwell  
SECRETARY OF  
THE SENATE

APPROVED June 2, 2022 at 3:00 pm  
(Date and Time)



Jared S. Polis  
GOVERNOR OF THE STATE OF COLORADO