

HOUSE COMMITTEE OF REFERENCE REPORT

Chair of Committee

April 21, 2023
Date

Committee on Appropriations.

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

HB23-1272 be amended as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation:

- 1 Amend the Finance Committee Report, dated April 13, 2023, page 1,
2 strike lines 18 through 22.
- 3 Page 2 of the Finance report, after line 4, insert:
4 "Page 21 of the bill, line 21, strike "TWELVE" and substitute "TEN".
- 5 Page 21 of the bill, line 24, strike "FOUR" and substitute "THREE".
- 6 Page 22 of the bill, line 6, strike "TWELVE" and substitute "TEN".
- 7 Page 22 of the bill, line 9, strike "EIGHT" and substitute "FIVE".
- 8 Page 2 of the Finance report, strike lines 6 through 9 and substitute:
9 "Page 33 of the bill, lines 25 and 26, strike "JUNE 30 AND
10 DECEMBER 31" and substitute "DECEMBER 31 AND JUNE 30".
- 11 Page 2 of the Finance report, strike line 18 and substitute:
12 "Page 38 of the bill, line 23, strike "JANUARY 1, 2024, BUT BEFORE
13 JANUARY 1, 2029," and substitute "JULY 1, 2024, BUT BEFORE JULY 1,
14 2028,".
- 15 Page 38 of the bill, line 26, strike "TEN" and substitute "EIGHT".
- 16 Page 38 of the bill, line 27, strike "JANUARY 1, 2029," and substitute
17 "JULY 1, 2028,".
- 18 Page 39 of the bill, line 1, strike "JUNE 30, 2032," and substitute "JULY 1,

1 2032,"."

2 Page 2 of the Finance report, line 19, strike ""TWELVE MILLION FIVE
3 HUNDRED" and substitute" and substitute ""FIVE HUNDRED THOUSAND".".

4 Page 2 of the Finance report, strike line 20.

5 Page 2 of the Finance report, strike lines 21 through 23, and substitute:
6 "Page 39 of the bill, line 7, strike "DECEMBER 31, 2023," and
7 substitute "JUNE 30, 2024,".

8 Page 39 of the bill, lines 8 and 9, strike "JANUARY 1, 2024, BUT BEFORE
9 JANUARY 1, 2029." and substitute "JULY 1, 2024, BUT BEFORE JULY 1,
10 2028.".

11 Page 39 of the bill, lines 11 and 12, strike "JANUARY 1, 2029, BUT BEFORE
12 JUNE 30, 2032." and substitute "JULY 1, 2028, BUT BEFORE JULY 1,
13 2032."."

14 Amend printed bill, page 67, after line 19 insert:
15 "(f) "QUALIFIED PURCHASER" MEANS A PERSON WHO IS A RESIDENT
16 OF THE STATE AND WHO HAS NOT PREVIOUSLY PURCHASED A QUALIFIED
17 ELECTRIC BICYCLE THAT WAS DISCOUNTED BY A QUALIFIED RETAILER
18 CLAIMING A TAX CREDIT ALLOWED BY THIS SECTION FOR THE RETAIL SALE
19 IN THE SAME INCOME TAX YEAR.".

20 Reletter succeeding paragraphs accordingly.

21 Page 68 of the bill, line 8, strike "EIGHT" and substitute "FIVE".

22 Page 68 of the bill, strike lines 10 and 11 and substitute "DURING THE
23 INCOME TAX YEAR TO A QUALIFIED PURCHASER.".

24 Page 68 of the bill, strike lines 13 and 14 and substitute "PURSUANT TO
25 THIS SECTION, THE QUALIFIED RETAILER SHALL PROVIDE TO THE QUALIFIED
26 PURCHASER".

27 Page 68 of the bill, line 17, strike "SEVEN HUNDRED" and substitute "FOUR
28 HUNDRED FIFTY".

29 Page 68 of the bill, line 19, strike "PURCHASER; AND" and substitute
30 "QUALIFIED PURCHASER.".

- 1 Page 68 of the bill, strike lines 20 through 22.
- 2 Page 68 of the bill, line 27, strike "ONE".
- 3 Page 69 of the bill, line 1, strike "HUNDRED" and substitute "FIFTY".
- 4 Page 69 of the bill, line 19, after "(a)" insert "(I)".
- 5 Page 70 of the bill, after line 3 insert:
6 "(II) THE OFFICE SHALL DEVELOP A PROCESS FOR PURCHASERS TO
7 REGISTER AS QUALIFIED PURCHASERS, THROUGH THE OFFICE AND PRIOR TO
8 PURCHASING A QUALIFIED ELECTRIC BICYCLE FROM A QUALIFIED
9 RETAILER, BY AFFIRMING THE PURCHASER'S RESIDENCY AND THAT THE
10 PURCHASER HAS NOT PREVIOUSLY PURCHASED A QUALIFIED ELECTRIC
11 BICYCLE THAT WAS DISCOUNTED PURSUANT TO THIS SECTION IN THE SAME
12 INCOME TAX YEAR. THE PROCESS MUST ALLOW FOR A QUALIFIED RETAILER
13 TO ACCESS QUALIFIED PURCHASER INFORMATION IN ORDER TO CONFIRM A
14 PURCHASER IS A QUALIFIED PURCHASER."
- 15 Page 3 of the Finance report, after line 29, insert:
16 "Page 73 of the bill, strike lines 16 and 17 and substitute "TAX
17 YEARS, AND THREE MILLION DOLLARS FOR INCOME TAX YEARS 2027
18 THROUGH 2032."."
- 19 Amend the Energy and Environment Committee Report, dated April 6,
20 2023, page 3, line 6, strike "2033,"," and substitute "2027,",".
- 21 Page 3 of the Energy and Environment report, line 9, strike "2033," and
22 substitute "2027,".
- 23 Page 3 of the Energy and Environment report, line 24, strike "2032-33,","
24 and substitute "2026-27,",".
- 25 Amend printed bill, page 85, line 16, after "CREDITS" insert "AND A
26 TEMPORARY SPECIFIC OWNERSHIP TAX RATE REDUCTION FOR ELECTRIC
27 MEDIUM-DUTY AND HEAVY-DUTY TRUCKS THAT ARE PART OF A FLEET".
- 28 Page 85 of the bill, line 27, strike "2033." and substitute "2027.".
- 29 Page 5 of the Energy and Environment report, line 17, strike "The" and
30 substitute "EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (6)(b)(II) OF
31 THIS SECTION, the".

1 Page 5 of the Energy and Environment report, after line 20, insert:
2 "Page 92 of the bill, line 21, strike "Money" and substitute
3 "EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (7)(d) OF THIS SECTION,
4 money".".

5 Page 5 of the Energy and Environment report, after line 24, insert:
6 "Page 93 of the bill, line 11, strike "The" and substitute "EXCEPT
7 AS OTHERWISE PROVIDED IN SUBSECTION (2)(a)(II) OF THIS SECTION,
8 the".".

9 Page 94 of the bill, lines 25 and 26, strike "SALES AND USE TAX
10 EXEMPTION" and substitute "SPECIFIC OWNERSHIP TAX RATE REDUCTION".

11 Page 94 of the bill, line 27, strike "39-26-719 (3)(c)." and substitute
12 "42-3-107 (1)(a)(IV)".

13 Page 5 of the Finance report, strike lines 17 and 18 and substitute:
14 "Page 6 of the Energy and Environment report, line 21, strike
15 "JULY 1, 2033" and substitute "JUNE 30, 2024, JUNE 30, 2025, AND JUNE
16 30, 2026,".

17 Page 6, of the Energy and Environment report, line 22, strike "FUND." and
18 substitute "FUND; EXCEPT THAT THE BALANCE OF MONEY REMAINING IN
19 THE FUND NOT INCLUDING EXPENDED AND ENCUMBERED MONEY SHALL
20 NOT BE LESS THAN ONE HUNDRED THOUSAND DOLLARS.". ".

21 Page 7 of the Energy and Environment report, line 5, strike ""AND" and
22 substitute ""AND, SUBJECT TO ANNUAL APPROPRIATION,".

23 Page 6 of the Finance report, strike line 1 and substitute:
24 "WHICH A CREDIT WAS ALLOWED BY THOSE SECTIONS.".

25 "Page 97 of the bill, after line 2 insert:
26 **"SECTION 27. Appropriation.** (1) For the 2023-24 state fiscal
27 year, \$149,729 is appropriated to the department of revenue. Of this
28 amount, \$129,479 is from the electrifying school buses grant program
29 cash fund created in section 25-7-1405 (1)(a), C.R.S., \$11,250 is from the
30 community access to electric bicycles cash fund created in section 24-
31 38.5-506 (1)(a), C.R.S., \$4,500 is from the geothermal energy grant fund
32 created in section 24-38.5-118 (7)(a)(I), C.R.S., and \$4,500 is from the
33 industrial and manufacturing operations clean air program grant program

1 cash fund created in section 24-38.5-116 (6)(a)(I), C.R.S. To implement
2 this act, the department may use this appropriation as follows:
3 (a) \$6,328 for administration and support related to the executive
4 director's office, which amount is based on an assumption that the
5 division will require an additional 0.1 FTE;
6 (b) \$56,250 for tax administration IT system (GenTax) support
7 related to administration;
8 (c) \$3,200 for personal services related to taxation services;
9 (d) \$19,040 for DRIVES maintenance and support;
10 (e) \$990 for operating expenses related to vehicle services; and
11 (f) \$63,921 for the purchase of document management services.
12 (2) For the 2023-24 state fiscal year, \$63,921 is appropriated to
13 the department of personnel. This appropriation is from reappropriated
14 funds received from the department of revenue under subsection (1)(f) of
15 this section. To implement this act, the department of personnel may use
16 this appropriation to provide document management services for the
17 department of revenue."

18 Renumber succeeding section accordingly."

19 Page 6 of the Finance Committee Report, before line 2 insert:

20 "Page 7 of the Energy and Environment Committee Report, line 11, strike
21 "FUND." and substitute "FUND; AND MAKING AN APPROPRIATION."."

22 Page 6 of the Finance Committee Report, strike line 8 and substitute "AND
23 HEAVY-DUTY TRUCKS;".

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