

HOUSE COMMITTEE OF REFERENCE REPORT

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Chair of Committee

April 26, 2024  
Date

Committee on Appropriations.

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

HB24-1312 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 11, 2024, page 1,  
2 strike lines 6 through 11 and substitute:

3            ""(a) "CHILD CARE WORKER" MEANS A RESIDENT INDIVIDUAL WHO  
4 IS REGISTERED WITH THE DEPARTMENT OF EARLY CHILDHOOD'S COLORADO  
5 SHINES PROFESSIONAL DEVELOPMENT INFORMATION SYSTEM, OR A  
6 SUCCESSOR SYSTEM, AND WHO PROVIDES CARE FOR AT LEAST SEVEN  
7 HUNDRED TWENTY HOURS DURING THE INCOME TAX YEAR AS:

8            (I) A LICENSEE AND OPERATOR OF AN ELIGIBLE PROGRAM IN THIS  
9 STATE;

10           (II) AN EMPLOYEE OF AN ELIGIBLE PROGRAM IN THIS STATE; OR

11           (III) AN INFORMAL FAMILY FRIEND OR NEIGHBOR CHILD CARE  
12 WORKER IN THIS STATE.

13           (b) "CONSUMER-DIRECTED CARE EMPLOYER" MEANS A PERSON  
14 RECEIVING CARE PURSUANT TO PART 11 AND PART 19 OF ARTICLE 6 OF  
15 TITLE 25.5 WHO EMPLOYS A DIRECT CARE WORKER.

16           (c) "CERTIFIED HOME CARE AGENCY" HAS THE SAME MEANING AS  
17 SET FORTH IN SECTION 25-27.5-102 (1).

18           (d) "CERTIFIED NURSE AIDE" MEANS A PERSON CERTIFIED BY THE  
19 STATE BOARD OF NURSING PURSUANT TO PART 2 OF ARTICLE 255 OF TITLE  
20 12.

21           (e) "DIRECT CARE WORKER" MEANS A RESIDENT INDIVIDUAL WITH  
22 THE APPROPRIATE KNOWLEDGE, SKILLS, AND TRAINING WHO PROVIDES  
23 HANDS-ON CARE AND SERVICES, INCLUDING PERSONAL CARE, TO  
24 PARTICIPANTS RECEIVING LONG-TERM CARE IN THIS STATE. "DIRECT CARE  
25 WORKER" DOES NOT INCLUDE A CERTIFIED NURSE AIDE.

26           (f) "ELIGIBLE PROGRAM" MEANS A LICENSED EARLY CHILDHOOD  
27 EDUCATION PROGRAM OR A LICENSED FAMILY CHILD CARE HOME.

1 "ELIGIBLE PROGRAM" INCLUDES ONLY THOSE LICENSED EARLY CHILDHOOD  
2 EDUCATION PROGRAMS AND LICENSED FAMILY CHILD CARE HOMES WITH  
3 AT LEAST A LEVEL ONE QUALITY RATING PURSUANT TO THE COLORADO  
4 SHINES QUALITY RATING AND IMPROVEMENT SYSTEM CREATED IN SECTION  
5 26.5-5-101 FOR THE ENTIRE INCOME TAX YEAR, OR THAT PORTION OF THE  
6 INCOME TAX YEAR FOR WHICH THE LICENSED EARLY CHILDHOOD  
7 EDUCATION PROGRAM OR LICENSED FAMILY CHILD CARE HOME WAS  
8 LICENSED.

9 (g) "EMPLOYEE" HAS THE SAME MEANING AS SET FORTH IN  
10 SECTION (2)(a).".

11 (h) "EMPLOYER" HAS THE SAME MEANING AS SET FORTH IN  
12 SECTION 39-22-604 (2)(b).".

13 Page 1 of the report, line 12, strike "(b)" and substitute "(i)".

14 Page 1 of the report, after line 13, insert:

15 (j) "HOME- AND COMMUNITY-BASED SERVICES" MEANS ANY  
16 SERVICES PROVIDED IN THIS STATE PURSUANT TO PARTS 3 THROUGH 13 OR  
17 PART 19 OF ARTICLE 6 OF TITLE 25.5 OR SECTION 25.5-5-305.

18 (k) "INFORMAL FAMILY FRIEND OR NEIGHBOR CHILD CARE  
19 WORKER" MEANS AN INDIVIDUAL DESCRIBED IN SECTION 26.5-5-304 (1)(f)  
20 WHO PROVIDES CARE FOR CHILDREN OTHER THAN THEIR OWN WHO ARE  
21 FIVE YEARS OF AGE OR YOUNGER.

22 (l) "LICENSED EARLY CHILDHOOD EDUCATION PROGRAM" MEANS  
23 AN EARLY CHILDHOOD EDUCATION PROGRAM, AS DEFINED IN SECTION  
24 26.5-2-202 (3), THAT HELD A VALID LICENSE ISSUED PURSUANT TO PART  
25 3 OF ARTICLE 5 OF TITLE 26.5 FOR AT LEAST SIX MONTHS DURING THE  
26 INCOME TAX YEAR.

27 (m) "LICENSED FAMILY CHILD CARE HOME" MEANS A FAMILY  
28 CHILD CARE HOME, AS DEFINED IN SECTION 26.5-5-303 (7), THAT HELD A  
29 VALID LICENSE ISSUED PURSUANT TO PART 3 OF ARTICLE 5 OF TITLE 26.5  
30 FOR AT LEAST SIX MONTHS DURING THE INCOME TAX YEAR.

31 (n) "LONG-TERM CARE" MEANS:

- 32 (I) HOME- AND COMMUNITY-BASED SERVICES;
- 33 (II) CARE PROVIDED AT A NURSING FACILITY; AND
- 34 (III) CARE PROVIDED BY A CERTIFIED HOME CARE AGENCY.

35 (o) "LONG-TERM CARE EMPLOYER" MEANS AN EMPLOYER WHO  
36 EMPLOYS ONE OR MORE DIRECT CARE WORKERS TO PROVIDE LONG-TERM  
37 CARE IN THIS STATE. "LONG-TERM CARE EMPLOYER" INCLUDES A  
38 CONSUMER-DIRECTED CARE EMPLOYER.

39 (p) "NURSING FACILITY" HAS THE SAME MEANING AS SET FORTH IN  
40 SECTION 25.5-4-103 (14).

41 (q) "QUALIFIED DIRECT CARE WORKER" MEANS A DIRECT CARE

1 WORKER WHO IS AN EMPLOYEE OF ONE OR MORE LONG-TERM CARE  
2 EMPLOYERS FOR AT LEAST SEVEN HUNDRED TWENTY HOURS IN TOTAL  
3 DURING THE TAX YEAR."

4 Reletter succeeding paragraphs accordingly.

5 Page 2 of the report, strike line 1 and substitute:

6 "Page 3 of the printed bill, line 3, strike "A CERTIFIED".

7 Page 3 of the bill, strike line 4."

8 Page 2 of the report, strike lines 16 through 35 and substitute:

9 "Page 3 of the bill, line 9, strike "A QUALIFIED" and substitute "EACH  
10 CHILD CARE WORKER AND QUALIFIED DIRECT CARE WORKER IS ALLOWED  
11 A CREDIT AGAINST THE INCOME TAXES IMPOSED BY THIS ARTICLE 22 IN  
12 THE AMOUNT OF ONE THOUSAND TWO HUNDRED DOLLARS. IN THE CASE OF  
13 A CHILD CARE WORKER OR QUALIFIED DIRECT CARE WORKER WHO FILES A  
14 JOINT RETURN WITH ANOTHER RESIDENT INDIVIDUAL WHO IS ALSO A CHILD  
15 CARE WORKER OR A QUALIFIED DIRECT CARE WORKER, THE CREDIT  
16 ALLOWED BY THIS SUBSECTION (3)(a) IS TWO THOUSAND FOUR HUNDRED  
17 DOLLARS.

18 (b) (I) THE CREDIT ALLOWED BY THIS SECTION IS NOT ALLOWED TO  
19 A RESIDENT INDIVIDUAL WHOSE ADJUSTED GROSS INCOME EXCEEDS:

20 (A) IN THE CASE OF A RESIDENT INDIVIDUAL WHO FILES A SINGLE  
21 RETURN, SEVENTY-FIVE THOUSAND DOLLARS; AND

22 (B) IN THE CASE OF TWO RESIDENT INDIVIDUALS WHO FILE A JOINT  
23 RETURN, ONE HUNDRED THOUSAND DOLLARS.

24 (II) THE LIMIT SET FORTH IN SUBSECTION (3)(b)(I)(B) OF THIS  
25 SECTION APPLIES TO A JOINT RETURN REGARDLESS OF WHETHER ONE OR  
26 BOTH RESIDENT INDIVIDUALS ARE CHILD CARE WORKERS OR QUALIFIED  
27 DIRECT CARE WORKERS.

28 (III) A RESIDENT INDIVIDUAL WHO IS BOTH A CHILD CARE WORKER  
29 AND A QUALIFIED DIRECT CARE WORKER IS NOT ALLOWED AN ADDITIONAL  
30 CREDIT PURSUANT TO THIS SECTION ON ACCOUNT OF SUCH DUAL  
31 QUALIFICATION.

32 (IV) IN THE CASE OF A PART-YEAR RESIDENT, THE CREDIT  
33 ALLOWED BY THIS SECTION IS APPORTIONED IN THE RATIO DETERMINED IN  
34 SECTION 39-22-110 (1).

35 (4) (a) ON OR BEFORE SEPTEMBER 30, 2025, AND EACH SEPTEMBER  
36 30 THEREAFTER, THE DEPARTMENT OF HEALTH CARE POLICY AND  
37 FINANCING SHALL PROVIDE THE DEPARTMENT OF REVENUE AN ELECTRONIC  
38 REPORT OF THE NAME AND FEDERAL EMPLOYER IDENTIFICATION NUMBER

1 OF EVERY LONG-TERM CARE EMPLOYER PROVIDING SERVICES IN THIS  
2 STATE DURING THE CALENDAR YEAR.

3 (b) ON OR BEFORE JANUARY 31, 2026, AND EACH JANUARY 31  
4 THEREAFTER, THE DEPARTMENT OF EARLY CHILDHOOD SHALL PROVIDE  
5 THE DEPARTMENT OF REVENUE WITH AN ELECTRONIC REPORT OF CHILD  
6 CARE WORKERS ELIGIBLE FOR THE CREDIT ALLOWED BY THIS SECTION FOR  
7 THE PRECEDING CALENDAR YEAR.

8 (5) (a) ON OR BEFORE JANUARY 31, 2026, AND EACH JANUARY 31  
9 THEREAFTER, EVERY LONG-TERM CARE EMPLOYER THAT EMPLOYED ONE  
10 OR MORE DIRECT CARE WORKERS SHALL MAKE AN INFORMATION RETURN  
11 TO THE EXECUTIVE DIRECTOR FOR THE PRECEDING CALENDAR YEAR. THE  
12 RETURN MUST INCLUDE EACH DIRECT CARE WORKER'S SOCIAL SECURITY  
13 NUMBER OR INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER, THE TOTAL  
14 HOURS THE DIRECT CARE WORKER WORKED AS SUCH DURING THE  
15 CALENDAR YEAR, AND ANY OTHER INFORMATION THE EXECUTIVE  
16 DIRECTOR MAY REQUIRE. THE LONG-TERM CARE EMPLOYER SHALL REPORT  
17 ONLY THOSE EMPLOYEES WHO ARE DIRECT CARE WORKERS AS DEFINED IN  
18 THIS SECTION.

19 (b) THE RETURN REQUIRED BY THIS SUBSECTION (5) MUST BE FILED  
20 ELECTRONICALLY ON OR BEFORE JANUARY 31 IN ADDITION TO THE RETURN  
21 REQUIRED BY SECTION 39-22-604 (6). THE EXECUTIVE DIRECTOR SHALL  
22 IMPOSE A PENALTY OF FIVE HUNDRED DOLLARS IF THE LONG-TERM CARE  
23 EMPLOYER FAILS TO FILE THE RETURN REQUIRED BY THIS SUBSECTION (5)  
24 ON OR BEFORE JANUARY 31, UNLESS SHOWN TO HAVE BEEN DUE TO  
25 REASONABLE CAUSE, OR WILLFULLY FILES A FALSE OR FRAUDULENT  
26 RETURN, WHICH PENALTY IS IN ADDITION TO ANY CRIMINAL PENALTY  
27 OTHERWISE PROVIDED FOR FAILURE TO FILE A RETURN OR FOR FILING A  
28 FALSE OR FRAUDULENT RETURN. THE EXECUTIVE DIRECTOR SHALL ASSESS  
29 AND COLLECT THE PENALTY IMPOSED BY THIS SUBSECTION (5)(b) IN THE  
30 SAME MANNER AS AN UNDERPAYMENT OF THE TAX IMPOSED BY THIS  
31 ARTICLE 22.

32 (c) IN THE CASE OF A CONSUMER-DIRECTED CARE EMPLOYER, THE  
33 DEPARTMENT OF HEALTHCARE POLICY AND FINANCING, OR THE  
34 DEPARTMENT'S FISCAL AGENT, SHALL FILE THE RETURN REQUIRED BY THIS  
35 SUBSECTION (5).

36 (6) IF THE CREDIT ALLOWED BY THIS SECTION EXCEEDS THE  
37 INCOME TAX IMPOSED BY THIS ARTICLE 22, THE EXCESS CREDIT MAY NOT  
38 BE CARRIED FORWARD AND IS REFUNDED TO THE TAXPAYER.

39 (7) THIS SECTION IS REPEALED, EFFECTIVE DECEMBER 31, 2035.

40 **SECTION 3.** In Colorado Revised Statutes, 39-21-119.5, **amend**  
41 (4)(k) and (4)(l); and **add** (4)(m) as follows:

42 **39-21-119.5. Mandatory electronic filing of returns -**  
43 **mandatory electronic payment - penalty - waiver - definitions.**

1 (4) Except as provided in subsection (6) of this section, on and  
2 after August 2, 2019, electronic filing of returns and the payment of any  
3 tax or fee by electronic funds transfer is required for the following:

4 (k) Any clean fleet per ride fee and air pollution mitigation per  
5 ride fee return required to be filed and payment required pursuant to  
6 section 40-10.1-607.5; and

7 (l) Any quarterly report for the advance payment of an income tax  
8 credit required to be filed pursuant to section 39-22-629 (2)(b); AND

9 (m) The information return from long-term care employers  
10 required to be filed pursuant to section 39-22-560 (5).

11 **SECTION 4. Appropriation.** (1) For the 2024-25 state fiscal  
12 year, \$47,193 is appropriated to the department of early childhood for use  
13 by the division of licensing and administration. This appropriation is from  
14 the general fund. To implement this act, the division may use this  
15 appropriation as follows:

16 (a) \$10,943 for personal services, which amount is based on an  
17 assumption that the division will require an additional 0.2 FTE; and

18 (b) \$36,250 for operating expenses."

19 Renumber succeeding section accordingly.

20 Page 3 of the printed bill, strike lines 10 through 27.

21

22 Page 4 of the printed bill, strike lines 1 through 5.

23 Page 1 of the printed bill, line 102, strike "WORKFORCE." and  
24 substitute "WORKFORCE, AND, IN CONNECTION THEREWITH, MAKING  
25 AN APPROPRIATION."."

26 Page 3 of the report, strike lines 1 through 3.

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