

## CHAPTER 177

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**TAXATION**


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**HOUSE BILL 19-1013**

BY REPRESENTATIVE(S) Exum, Coleman, Arndt, Bird, Bockenfeld, Buckner, Caraveo, Cutter, Duran, Esgar, Froelich, Galindo, Garnett, Gonzales-Gutierrez, Gray, Hansen, Herod, Hooton, Jackson, Kennedy, Kipp, Lontine, McCluskie, McLachlan, Melton, Michaelson Jenet, Mullica, Roberts, Sirota, Snyder, Tipper, Titone, Valdez A., Valdez D., Weissman, Becker;  
 also SENATOR(S) Pettersen, Fields, Bridges, Fenberg, Gardner, Ginal, Lee, Moreno, Priola, Story, Tate, Todd, Winter, Zenzinger, Garcia.

**AN ACT**

**CONCERNING THE EXTENSION OF THE INCOME TAX CREDIT FOR CHILD CARE EXPENSES PAID BY A RESIDENT INDIVIDUAL WITH A FEDERAL ADJUSTED GROSS INCOME OF TWENTY-FIVE THOUSAND DOLLARS OR LESS.**

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

**SECTION 1.** In Colorado Revised Statutes, 39-22-119.5, **amend** (3)(a) introductory portion; and **repeal** (3)(a.5) and (7) as follows:

**39-22-119.5. Child care expenses tax credit - legislative declaration - definitions.** (3) (a) For income tax years beginning on and after January 1, 2014, but prior to January 1, 2017, and for income tax years ~~specified in subsection (3)(a.5) of this section~~ BEGINNING ON AND AFTER JANUARY 1, 2018, BUT PRIOR TO JANUARY 1, 2029, a resident individual is allowed a credit against the taxes due under this ~~article~~ ARTICLE 22 for child care expenses that the individual incurred during the taxable year if:

(a.5) (I) ~~If, based on the revenue estimate prepared by legislative council staff in June 2017, the general fund surplus for the 2016-17 state fiscal year is expected to be greater than or equal to two million nine hundred thousand dollars, then the credit is available for income tax years beginning on and after January 1, 2017, but prior to January 1, 2020.~~

(II) ~~If the condition in subsection (3)(a.5)(I) of this section is not met, then the credit is available for income tax years beginning on and after January 1, 2018, but prior to January 1, 2021.~~

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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.*

~~(H) For purposes of determining whether subsection (3)(a.5)(I) or (3)(a.5)(II) of this section applies, legislative council staff shall not take into account any reduction in revenue that would result from the credit applying for income tax years beginning on and after January 1, 2017, but prior to January 1, 2018.~~

~~(7) This section is repealed, effective January 1, 2022.~~

**SECTION 2. 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 (August 2, 2019, if adjournment sine die is on May 3, 2019); 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 2020 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

Approved: May 14, 2019