

**Second Regular Session  
Seventy-second General Assembly  
STATE OF COLORADO**

**PREAMENDED**

*This Unofficial Version Includes Committee  
Amendments Not Yet Adopted on Second Reading*

LLS NO. 20-0475.01 Ed DeCecco x4216

**HOUSE BILL 20-1112**

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**HOUSE SPONSORSHIP**

**Hooton,**

**SENATE SPONSORSHIP**

**(None),**

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**House Committees**

Finance  
Appropriations

**Senate Committees**

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**A BILL FOR AN ACT**

101 **CONCERNING THE EXPANSION OF THE STATE INCOME TAX CREDIT FOR**  
102 **A MONETARY CONTRIBUTION TO PROMOTE CHILD CARE.**

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**Bill Summary**

*(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)*

There is currently a state income tax credit for a monetary contribution made prior to January 1, 2025, to promote child care in the state (credit). The credit is equal to 50% of a qualifying contribution. For income tax years that commence on or after January 1, 2020, the bill:

- ! Increases the age of a child from 12 to 18 in the definition of "child care", which expands the types of facilities to

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
Capital letters or bold & italic numbers indicate new material to be added to existing statute.  
Dashes through the words indicate deletions from existing statute.

- ! which a donation would qualify for the credit; and
- ! Specifies that a monetary contribution to a child advocacy center is a monetary contribution to promote child care in the state.

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

2 **SECTION 1.** In Colorado Revised Statutes, 39-22-121, **amend**  
3 (1.7), (2)(d), and (2)(e); and **add** (2)(f) as follows:

4 **39-22-121. Credit for child care facilities - repeal.** (1.7) As  
5 used in this section, unless the context otherwise requires, "child care"  
6 means care provided to a child twelve years of age or younger; EXCEPT  
7 THAT, FOR A HOMELESS YOUTH SHELTER LICENSED PURSUANT TO PART I  
8 OF ARTICLE 6 OF TITLE 26, FOR INCOME TAX YEARS COMMENCING ON OR  
9 AFTER JANUARY 1, 2020, "CHILD CARE" MEANS CARE PROVIDED TO A  
10 CHILD EIGHTEEN YEARS OF AGE OR YOUNGER.

11 (2) Monetary or in-kind contributions to promote child care in the  
12 state shall include the following types of contributions:

13 (d) Donating money for the training of child care providers in the  
14 state; and

15 (e) Donating money, services, or equipment for the establishment  
16 of an information dissemination program in the state to provide  
17 information and referral services to assist a parent or parents in obtaining  
18 child care; AND

19 (f) FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY  
20 1, 2020, DONATING MONEY FOR THE ESTABLISHMENT OR OPERATION OF A  
21 CHILD ADVOCACY CENTER, AS DEFINED IN SECTION 19-1-103 (19.5).

22 **SECTION 2. Act subject to petition - effective date.** This act  
23 takes effect at 12:01 a.m. on the day following the expiration of the

1 ninety-day period after final adjournment of the general assembly (August  
2 5, 2020, if adjournment sine die is on May 6, 2020); except that, if a  
3 referendum petition is filed pursuant to section 1 (3) of article V of the  
4 state constitution against this act or an item, section, or part of this act  
5 within such period, then the act, item, section, or part will not take effect  
6 unless approved by the people at the general election to be held in  
7 November 2020 and, in such case, will take effect on the date of the  
8 official declaration of the vote thereon by the governor.