

First Regular Session
Seventy-third General Assembly
STATE OF COLORADO

INTRODUCED

LLS NO. R21-1048.01 Jason Gelender x4330

HCR21-1002

HOUSE SPONSORSHIP

Geitner and Kennedy,

SENATE SPONSORSHIP

(None),

House Committees

State, Civic, Military, & Veterans Affairs

Senate Committees

HOUSE CONCURRENT RESOLUTION 21-1002

101 **SUBMITTING TO THE REGISTERED ELECTORS OF THE STATE OF**
102 **COLORADO AN AMENDMENT TO THE COLORADO CONSTITUTION**
103 **CONCERNING THE EXTENSION OF THE PROPERTY TAX**
104 **EXEMPTION FOR QUALIFYING SENIORS AND DISABLED VETERANS**
105 **TO THE GOLD STAR SPOUSES OF DECEASED MEMBERS OF THE**
106 **UNITED STATES ARMED FORCES.**

Resolution Summary

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

The Colorado constitution allows a qualifying senior or a veteran

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.

who has a service-connected disability rated as a 100% permanent disability to claim a property tax exemption for 50% of the first \$200,000 of actual value of the qualifying senior's or veteran's owner-occupied primary residence. The concurrent resolution extends eligibility for the exemption to the gold star spouse of a veteran. Gold star spouse is defined as the spouse of a deceased member of the United States armed forces who qualifies for a gold star lapel button due to the death of the member of the United States armed forces under applicable federal law and regulations prescribed by the federal secretary of defense.

1 *Be It Resolved by the House of Representatives of the Seventy-third*
2 *General Assembly of the State of Colorado, the Senate concurring herein:*

3 **SECTION 1.** At the election held on November 8, 2022, the
4 secretary of state shall submit to the registered electors of the state the
5 ballot title set forth in section 2 for the following amendment to the state
6 constitution:

7 In the constitution of the state of Colorado, section 3.5 of article
8 X, **add** (1)(d) and (1.7) as follows:

9 **Section 3.5. Homestead exemption for qualifying senior**
10 **citizens, disabled veterans, and gold star spouses.** (1) For property tax
11 years commencing on or after January 1, 2002, fifty percent of the first
12 two hundred thousand dollars of actual value of residential real property,
13 as defined by law, that, as of the assessment date, is owner-occupied and
14 is used as the primary residence of the owner-occupier shall be exempt
15 from property taxation if:

16 (d) FOR PROPERTY TAX YEARS COMMENCING ON OR AFTER
17 JANUARY 1, 2023, ONLY, THE OWNER-OCCUPIER, AS OF THE ASSESSMENT
18 DATE, IS A GOLD STAR SPOUSE.

19 (1.7) FOR PURPOSES OF THIS SECTION, "GOLD STAR SPOUSE" MEANS
20 THE SPOUSE OF A DECEASED MEMBER OF THE UNITED STATES ARMED

1 FORCES WHO IS ELIGIBLE TO RECEIVE A GOLD STAR LAPEL BUTTON DUE TO
2 THE DEATH OF THE MEMBER OF THE UNITED STATES ARMED FORCES
3 UNDER 10 U.S.C. SEC. 1126 AND APPLICABLE REGULATIONS PRESCRIBED
4 BY THE FEDERAL SECRETARY OF DEFENSE.

5 **SECTION 2.** Each elector voting at the election may cast a vote
6 either "Yes/For" or "No/Against" on the following ballot title: "Shall
7 there be an amendment to the Colorado constitution concerning the
8 extension of the property tax exemption for qualifying seniors and
9 disabled veterans to the gold star spouses of deceased members of the
10 United States armed forces?"

11 **SECTION 3.** Except as otherwise provided in section 1-40-123,
12 Colorado Revised Statutes, if at least fifty-five percent of the electors
13 voting on the ballot title vote "Yes/For", then the amendment will become
14 part of the state constitution.