



## Legislative Council Staff

*Nonpartisan Services for Colorado's Legislature*

# Fiscal Note

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<b>Drafting Number:</b>	LLS 21-0725	<b>Date:</b>	March 15, 2021
<b>Prime Sponsors:</b>	Rep. Arndt; Valdez D. Sen. Moreno	<b>Bill Status:</b>	House Finance
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<b>Bill Topic:</b>	<b>ENTERPRISE ZONE CHILD CARE INCOME TAX CREDIT</b>
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<b>Summary of Fiscal Impact:</b>	<b>No fiscal impact.</b> The bill repeals obsolete statutory language for the enterprise zone child care contributions income tax credit that was available for income tax years before 1999. It has no impact on state or local government revenue or expenditures.
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<b>Appropriation Summary:</b>	No appropriation is required.
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<b>Fiscal Note Status:</b>	The fiscal note reflects the introduced bill. The bill is recommended by the Statutory Revision Committee.
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## Summary of Legislation

The bill repeals obsolete statutory language for the enterprise zone child care contributions income tax credit, which was available only for income tax years before 1999.

## Assessment of No Fiscal Impact

The bill eliminates obsolete language. This results in no change to state or local government revenue or expenditures. For this reason, the bill is assessed as having no fiscal impact.

## Effective Date

The bill takes effect 90 days following adjournment of the General Assembly sine die, assuming no referendum petition is filed.

## State and Local Government Contacts

Information Technology  
Revenue

Office of Economic Development and International Trade