

**First Regular Session
Seventy-fourth General Assembly
STATE OF COLORADO**

REREVISED

This Version Includes All Amendments
Adopted in the Second House

LLS NO. R23-0701.01 Jason Gelender x4330

HCR23-1002

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HOUSE CONCURRENT RESOLUTION 23-1002

101 **SUBMITTING TO THE REGISTERED ELECTORS OF THE STATE OF**
102 **COLORADO AN AMENDMENT TO THE COLORADO CONSTITUTION**
103 **CONCERNING THE EXPANSION OF ELIGIBILITY FOR THE**
104 **PROPERTY TAX EXEMPTION FOR VETERANS WITH A DISABILITY**
105 **TO INCLUDE A VETERAN WHO DOES NOT HAVE A**
106 **SERVICE-CONNECTED DISABILITY RATED AS A ONE HUNDRED**
107 **PERCENT PERMANENT DISABILITY BUT DOES HAVE INDIVIDUAL**
108 **UNEMPLOYABILITY STATUS.**

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

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

SENATE
2nd Reading Unamended
April 14, 2023

HOUSE
3rd Reading Unamended
March 20, 2023

HOUSE
2nd Reading Unamended
March 17, 2023

available at <http://leg.colorado.gov/>.)

The state constitution allows a veteran who has a service-connected disability rated as a 100% permanent disability to claim a property tax exemption for a portion of the actual value of the veteran's owner-occupied primary residence. The 100% permanent disability requirement can only be changed through a constitutional amendment.

The concurrent resolution submits a constitutional amendment to the voters of the state at the 2024 general election that will, if approved, expand eligibility for the exemption by allowing a veteran who has individual unemployability status, as determined by the U.S. department of veterans affairs, to claim the exemption. In most cases, to have individual unemployability status, a veteran must be unable to keep a steady job because the veteran either has at least one service-connected disability rated at 60% or more disabling or has 2 or more service-connected disabilities with at least one disability rated at 40% or more disabling and a combined rating of 70% or more disabling.

To conform to the existing public policy of the state that "people first language" be used in new or amended legislation that refers to persons with disabilities, the concurrent resolution also changes the existing defined term "disabled veteran" to "veteran with a disability".

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

4 **SECTION 1.** At the election held on November 5, 2024, the
5 secretary of state shall submit to the registered electors of the state the
6 ballot title set forth in section 2 for the following amendment to the state
7 constitution:

8 In the constitution of the state of Colorado, section 3.5 of article
9 X, **amend** (1)(c) and (1.5) as follows:

10 **Section 3.5. Homestead exemption for qualifying senior**
11 **citizens, veterans with a disability, and surviving spouses receiving**
12 **dependency indemnity compensation - definition.** (1) For property tax
13 years commencing on or after January 1, 2002, fifty percent of the first

1 two hundred thousand dollars of actual value of residential real property,
2 as defined by law, that, as of the assessment date, is owner-occupied and
3 is used as the primary residence of the owner-occupier shall be exempt
4 from property taxation if:

5 (c) For property tax years commencing on or after January 1,
6 2007, only, the owner-occupier, as of the assessment date, is a ~~disabled~~
7 veteran WITH A DISABILITY.

8 (1.5) For purposes of this section, "~~disabled veteran~~" "VETERAN
9 WITH A DISABILITY" means an individual who has served on active duty
10 in the United States armed forces, including a member of the Colorado
11 national guard who has been ordered into the active military service of the
12 United States, has been separated therefrom under honorable conditions,
13 and EITHER has established a service-connected disability that has been
14 rated by the ~~federal~~ UNITED STATES department of veterans affairs as one
15 hundred percent permanent disability through disability retirement
16 benefits or a pension pursuant to a law or regulation administered by the
17 department, the department of homeland security, or the department of
18 the army, navy, or air force OR HAS INDIVIDUAL UNEMPLOYABILITY
19 STATUS AS DETERMINED BY THE UNITED STATES DEPARTMENT OF
20 VETERANS AFFAIRS.

21 **SECTION 2.** Each elector voting at the election may cast a vote
22 either "Yes/For" or "No/Against" on the following ballot title: "Shall
23 there be an amendment to the Colorado constitution concerning the
24 expansion of eligibility for the property tax exemption for veterans with
25 a disability to include a veteran who does not have a service-connected
26 disability rated as a one hundred percent permanent disability but does
27 have individual unemployability status?"

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