

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

PREAMENDED

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

LLS NO. 25-0248.01 Jennifer Berman x3286

HOUSE BILL 25-1080

HOUSE SPONSORSHIP

Lukens and Soper, Bacon

SENATE SPONSORSHIP

Hinrichsen,

House Committees

Business Affairs & Labor
Finance

Senate Committees

A BILL FOR AN ACT

101 **CONCERNING MEASURES TO INCENTIVIZE THE DEPLOYMENT OF**
102 **WIRELESS TELEPHONE INFRASTRUCTURE IN THE STATE.**

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/>.)

Cell Phone Connectivity Interim Study Committee. The bill requires the Colorado broadband office in the governor's office (broadband office) to implement a wireless telephone infrastructure deployment grant program (grant program) similar to the broadband deployment grant program in the broadband office. The broadband office may allocate high cost support mechanism (HCSM) money for the grant

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.

program to help finance the deployment of wireless telephone infrastructure in unserved and underserved areas of the state.

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

2 **SECTION 1.** In Colorado Revised Statutes, **add** 39-3-139 as
3 follows:

4 **39-3-139. Property tax relief for communication services**
5 **deployment - legislative declaration - definitions.** (1) THE GENERAL
6 ASSEMBLY FINDS AND DECLARES THAT:

7 (a) THE INTENDED PURPOSE OF THE TAX RELIEF CREATED IN THIS
8 SECTION IS TO ENCOURAGE THE DEPLOYMENT OF COMMUNICATION
9 SERVICES INFRASTRUCTURE THROUGHOUT THE STATE, PARTICULARLY IN
10 RURAL AND UNSERVED AREAS, AND TO CREATE INCENTIVES FOR
11 INVESTMENTS IN NEW COMMUNICATION SERVICES INFRASTRUCTURE IN
12 ADDITION TO INCENTIVES ALREADY CREATED BY OTHER STATE OR
13 FEDERAL LAW;

14 (b) FINANCIAL INCENTIVES IN THE FORM OF TAX RELIEF ARE
15 NECESSARY TO ATTRACT INVESTMENT AND FREE UP RESOURCES FOR
16 COMMUNICATION SERVICES DEPLOYMENT, PARTICULARLY IN AREAS THAT
17 HAVE BEEN DESIGNATED AS UNSERVED. THE INCENTIVES CAN BE
18 PARTICULARLY EFFECTIVE WHEN OFFERED AT THE LOCAL LEVEL BY
19 COUNTIES THAT HAVE THE AUTHORITY TO APPROVE THE RELIEF BASED ON
20 SPECIFIC CRITERIA.

21 (c) PROVIDING TAX RELIEF STIMULATES ECONOMIC DEVELOPMENT
22 IN THE STATE AND SUPPORTS THE EXPANSION OF ESSENTIAL
23 COMMUNICATION SERVICES TO UNSERVED AREAS; AND

24 (d) WIRELESS TELECOMMUNICATIONS TECHNOLOGIES, WHILE
25 SEEMINGLY INDEPENDENT, CRITICALLY RELY ON FORMS OF BROADBAND

1 LIKE FIBER AND LANDLINE NETWORKS FOR ESSENTIAL FUNCTIONS, SUCH AS
2 BACKHAUL, WHICH CONNECTS CELL TOWERS TO THE INTERNET BACKBONE
3 AND WHICH IS OFTEN PERFORMED BY NONWIRELESS PROVIDERS.
4 THEREFORE, THE POLICIES THAT IMPACT BROADBAND INFRASTRUCTURE
5 MUST CONSIDER THE INTERCONNECTEDNESS OF ALL TECHNOLOGIES,
6 INCLUDING THE DEPENDENCE OF WIRELESS TELECOMMUNICATIONS ON THE
7 BROADER ECOSYSTEM, TO ENSURE EFFECTIVE AND COMPREHENSIVE
8 WIRELESS AND BROADBAND ACCESS FOR ALL COLORADANS.

9 (2) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE
10 REQUIRES:

11 (a) "COUNTY" MEANS A COUNTY OR A CITY AND COUNTY.

12 (b) (I) "QUALIFIED COMMUNICATION SERVICES PROPERTY
13 FACILITY" MEANS ANY FACILITY, INFRASTRUCTURE, EQUIPMENT, OR OTHER
14 REAL OR PERSONAL PROPERTY USED IN THE PROVISION OF WIRELESS
15 TELECOMMUNICATIONS SERVICE AND FIXED BROADBAND OR MOBILE
16 BROADBAND INTERNET ACCESS SERVICE, AS DEFINED BY THE FEDERAL
17 COMMUNICATIONS COMMISSION, AND INCLUDES, BUT IS NOT LIMITED TO:

18 (A) ASYNCHRONOUS TRANSFER MODE SWITCHES;

19 (B) DIGITAL SUBSCRIBER LINE ACCESS MULTIPLEXERS;

20 (C) ROUTERS;

21 (D) SERVERS;

22 (E) MULTIPLEXERS;

23 (F) FIBER OPTICS; AND

24 (G) ANY RELATED EQUIPMENT.

25 (II) "QUALIFIED COMMUNICATION SERVICES PROPERTY FACILITY"
26 INCLUDES ANY FACILITY INFRASTRUCTURE OR EQUIPMENT USED TO
27 PROVIDE WIRELESS TELECOMMUNICATIONS SERVICE, INCLUDING, BUT NOT

1 LIMITED TO, MACRO CELL TOWERS AND MICROCELL TOWERS.

2 (c) "UNSERVED AREA" MEANS A GEOGRAPHIC AREA IN WHICH
3 BROADBAND INTERNET ACCESS SERVICE IS NOT AVAILABLE FROM ANY
4 PROVIDER AT SPEEDS MEETING OR EXCEEDING THE MINIMUM BROADBAND
5 BENCHMARKS ESTABLISHED BY THE FEDERAL COMMUNICATIONS
6 COMMISSION FOR FIXED BROADBAND AND MOBILE BROADBAND. A COUNTY
7 MAY DETERMINE WHETHER AN AREA IS UNSERVED BY REFERENCE TO THE
8 MOST RECENTLY AVAILABLE FEDERAL COMMUNICATIONS COMMISSION
9 BROADBAND COVERAGE MAPS.

10 (d) "WIRELESS TELECOMMUNICATIONS SERVICE" MEANS
11 COMMERCIAL MOBILE RADIO SERVICE, AS DEFINED IN 47 CFR 20.3.

12 (3) (a) NOTWITHSTANDING ANY LAW TO THE CONTRARY, A
13 COUNTY MAY NEGOTIATE AN INCENTIVE PAYMENT OR CREDIT WITH A
14 TAXPAYER THAT ESTABLISHES OR EXPANDS A QUALIFIED COMMUNICATION
15 SERVICES PROPERTY FACILITY IN THE COUNTY IF THE FACILITY SERVES AN
16 UNSERVED AREA.

17 (b) THE BURDEN IS ON A TAXPAYER SEEKING TAX RELIEF TO
18 DEMONSTRATE, TO THE SATISFACTION OF THE COUNTY, THAT THE AREA TO
19 BE SERVED BY THE PROPOSED INVESTMENT IS AN UNSERVED AREA. THE
20 TAXPAYER MAY RELY ON THE MOST RECENTLY AVAILABLE FEDERAL
21 COMMUNICATIONS COMMISSION COVERAGE MAPS TO MAKE THE
22 DETERMINATION.

23 (c) A COUNTY SHALL NOT NEGOTIATE AN INCENTIVE PAYMENT OR
24 CREDIT THAT EXCEEDS THE AMOUNT OF THE TAXES LEVIED BY THE
25 COUNTY UPON THE TAXABLE REAL PROPERTY OR BUSINESS PERSONAL
26 PROPERTY LOCATED AT OR WITHIN THE QUALIFIED COMMUNICATION
27 SERVICES PROPERTY FACILITY FOR THE CURRENT PROPERTY TAX YEAR.

1 (4) A COUNTY SHALL EXERCISE THE AUTHORITY GRANTED UNDER
2 THIS SECTION IN A NONDISCRIMINATORY AND COMPETITIVELY NEUTRAL
3 MANNER.

4 (5) A COUNTY THAT NEGOTIATES AN AGREEMENT PURSUANT TO
5 THIS SECTION SHALL INFORM ANY MUNICIPALITY, SPECIAL DISTRICT AS
6 DEFINED IN SECTION 32-1-103, AND SCHOOL DISTRICT IN WHICH THE
7 QUALIFIED COMMUNICATION SERVICES PROPERTY FACILITY WILL BE
8 ESTABLISHED OR EXPANDED OF THE NEGOTIATIONS WITH THE TAXPAYER.

9 (6) A COUNTY MAY ADJUST THE AMOUNT OF ITS TAX LEVY
10 AUTHORIZED PURSUANT TO SECTION 29-1-301 OR PURSUANT TO A COUNTY
11 HOME RULE CHARTER, WHICHEVER IS APPLICABLE, BY AN ADDITIONAL
12 AMOUNT THAT DOES NOT EXCEED THE TOTAL AMOUNT OF ANNUAL
13 INCENTIVE PAYMENTS OR CREDITS THAT THE COUNTY MAKES.

14 **SECTION 2.** In Colorado Revised Statutes, add 32-1-1703 as
15 follows:

16 **32-1-1703. Property tax relief for communication services**
17 **deployment - legislative declaration - definitions.** (1) THE GENERAL
18 ASSEMBLY FINDS AND DECLARES THAT:

19 (a) THE INTENDED PURPOSE OF THE TAX RELIEF CREATED IN THIS
20 SECTION IS TO ENCOURAGE THE DEPLOYMENT OF COMMUNICATION
21 SERVICES INFRASTRUCTURE THROUGHOUT THE STATE, PARTICULARLY IN
22 RURAL AND UNSERVED AREAS, AND TO CREATE INCENTIVES FOR
23 INVESTMENTS IN NEW COMMUNICATION SERVICES INFRASTRUCTURE IN
24 ADDITION TO INCENTIVES ALREADY CREATED BY OTHER STATE OR
25 FEDERAL LAW;

26 (b) FINANCIAL INCENTIVES IN THE FORM OF TAX RELIEF ARE
27 NECESSARY TO ATTRACT INVESTMENT AND FREE UP RESOURCES FOR

1 COMMUNICATION SERVICES DEPLOYMENT, PARTICULARLY IN AREAS THAT
2 HAVE BEEN DESIGNATED AS UNSERVED. THE INCENTIVES CAN BE
3 PARTICULARLY EFFECTIVE WHEN OFFERED AT THE LOCAL LEVEL BY
4 SPECIAL DISTRICTS THAT HAVE THE AUTHORITY TO APPROVE THE RELIEF
5 BASED ON SPECIFIC CRITERIA.

6 (c) PROVIDING TAX RELIEF STIMULATES ECONOMIC DEVELOPMENT
7 IN THE STATE AND SUPPORTS THE EXPANSION OF ESSENTIAL
8 COMMUNICATION SERVICES TO UNSERVED AREAS; AND

9 (d) WIRELESS TELECOMMUNICATIONS TECHNOLOGIES, WHILE
10 SEEMINGLY INDEPENDENT, CRITICALLY RELY ON FORMS OF BROADBAND
11 LIKE FIBER AND LANDLINE NETWORKS FOR ESSENTIAL FUNCTIONS, SUCH AS
12 BACKHAUL, WHICH CONNECTS CELL TOWERS TO THE INTERNET BACKBONE
13 AND WHICH IS OFTEN PERFORMED BY NONWIRELESS PROVIDERS.
14 THEREFORE, THE POLICIES THAT IMPACT BROADBAND INFRASTRUCTURE
15 MUST CONSIDER THE INTERCONNECTEDNESS OF ALL TECHNOLOGIES,
16 INCLUDING THE DEPENDENCE OF WIRELESS TELECOMMUNICATIONS ON THE
17 BROADER ECOSYSTEM, TO ENSURE EFFECTIVE AND COMPREHENSIVE
18 WIRELESS AND BROADBAND ACCESS FOR ALL COLORADANS.

19 (2) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE
20 REQUIRES:

21 (a) "QUALIFIED COMMUNICATION SERVICES PROPERTY FACILITY"
22 HAS THE MEANING SET FORTH IN SECTION 39-3-139 (2)(b).

23 (b) "UNSERVED AREA" HAS THE MEANING SET FORTH IN SECTION
24 39-3-139 (2)(c).

25 (c) "WIRELESS TELECOMMUNICATIONS SERVICE" MEANS
26 COMMERCIAL MOBILE RADIO SERVICE, AS DEFINED IN 47 CFR 20.3.

27 (3) (a) NOTWITHSTANDING ANY LAW TO THE CONTRARY, A SPECIAL

1 DISTRICT MAY NEGOTIATE AN INCENTIVE PAYMENT OR CREDIT WITH A
2 TAXPAYER THAT ESTABLISHES OR EXPANDS A QUALIFIED COMMUNICATION
3 SERVICES PROPERTY FACILITY IN THE SPECIAL DISTRICT IF THE FACILITY
4 SERVES AN UNSERVED AREA.

5 (b) THE BURDEN IS ON A TAXPAYER SEEKING TAX RELIEF TO
6 DEMONSTRATE, TO THE SATISFACTION OF THE SPECIAL DISTRICT, THAT THE
7 AREA TO BE SERVED BY THE PROPOSED INVESTMENT IS AN UNSERVED
8 AREA. THE TAXPAYER MAY RELY ON THE MOST RECENTLY AVAILABLE
9 FEDERAL COMMUNICATIONS COMMISSION COVERAGE MAPS TO MAKE THE
10 DETERMINATION.

11 (c) A SPECIAL DISTRICT SHALL NOT NEGOTIATE AN INCENTIVE
12 PAYMENT OR CREDIT THAT EXCEEDS THE AMOUNT OF THE TAXES LEVIED
13 BY THE SPECIAL DISTRICT UPON THE TAXABLE REAL PROPERTY OR
14 BUSINESS PERSONAL PROPERTY LOCATED AT OR WITHIN THE QUALIFIED
15 COMMUNICATION SERVICES PROPERTY FACILITY FOR THE CURRENT
16 PROPERTY TAX YEAR.

17 (4) A SPECIAL DISTRICT SHALL EXERCISE THE AUTHORITY GRANTED
18 UNDER THIS SECTION IN A NONDISCRIMINATORY AND COMPETITIVELY
19 NEUTRAL MANNER.

20 (5) A SPECIAL DISTRICT THAT NEGOTIATES AN AGREEMENT
21 PURSUANT TO THIS SECTION SHALL INFORM ANY MUNICIPALITY AND
22 COUNTY IN WHICH THE QUALIFIED COMMUNICATION SERVICES PROPERTY
23 FACILITY WILL BE ESTABLISHED OR EXPANDED OF THE NEGOTIATIONS WITH
24 THE TAXPAYER.

25 (6) A SPECIAL DISTRICT MAY ADJUST THE AMOUNT OF ITS TAX
26 LEVY AUTHORIZED PURSUANT TO SECTION 29-1-301 BY AN ADDITIONAL
27 AMOUNT THAT DOES NOT EXCEED THE TOTAL AMOUNT OF ANNUAL

1 INCENTIVE PAYMENTS OR CREDITS THAT THE SPECIAL DISTRICT MAKES.

2 **SECTION 3.** In Colorado Revised Statutes, add 22-40-111 as
3 follows:

4 **22-40-111. Property tax relief for communication services**
5 **deployment - legislative declaration - definitions.** (1) THE GENERAL
6 ASSEMBLY FINDS AND DECLARES THAT:

7 (a) THE INTENDED PURPOSE OF THE TAX RELIEF CREATED IN THIS
8 SECTION IS TO ENCOURAGE THE DEPLOYMENT OF COMMUNICATION
9 SERVICES INFRASTRUCTURE THROUGHOUT THE STATE, PARTICULARLY IN
10 RURAL AND UNSERVED AREAS, AND TO CREATE INCENTIVES FOR
11 INVESTMENTS IN NEW COMMUNICATION SERVICES INFRASTRUCTURE IN
12 ADDITION TO INCENTIVES ALREADY CREATED BY OTHER STATE OR
13 FEDERAL LAW;

14 (b) FINANCIAL INCENTIVES IN THE FORM OF TAX RELIEF ARE
15 NECESSARY TO ATTRACT INVESTMENT AND FREE UP RESOURCES FOR
16 COMMUNICATION SERVICES DEPLOYMENT, PARTICULARLY IN AREAS THAT
17 HAVE BEEN DESIGNATED AS UNSERVED. THE INCENTIVES CAN BE
18 PARTICULARLY EFFECTIVE WHEN OFFERED AT THE LOCAL LEVEL BY
19 SCHOOL DISTRICTS THAT HAVE THE AUTHORITY TO APPROVE THE RELIEF
20 BASED ON SPECIFIC CRITERIA.

21 (c) PROVIDING TAX RELIEF STIMULATES ECONOMIC DEVELOPMENT
22 IN THE STATE AND SUPPORTS THE EXPANSION OF ESSENTIAL
23 COMMUNICATION SERVICES TO UNSERVED AREAS; AND

24 (d) WIRELESS TELECOMMUNICATIONS TECHNOLOGIES, WHILE
25 SEEMINGLY INDEPENDENT, CRITICALLY RELY ON FORMS OF BROADBAND
26 LIKE FIBER AND LANDLINE NETWORKS FOR ESSENTIAL FUNCTIONS, SUCH AS
27 BACKHAUL, WHICH CONNECTS CELL TOWERS TO THE INTERNET BACKBONE

1 AND WHICH IS OFTEN PERFORMED BY NONWIRELESS PROVIDERS.
2 THEREFORE, THE POLICIES THAT IMPACT BROADBAND INFRASTRUCTURE
3 MUST CONSIDER THE INTERCONNECTEDNESS OF ALL TECHNOLOGIES,
4 INCLUDING THE DEPENDENCE OF WIRELESS TELECOMMUNICATIONS ON THE
5 BROADER ECOSYSTEM, TO ENSURE EFFECTIVE AND COMPREHENSIVE
6 WIRELESS AND BROADBAND ACCESS FOR ALL COLORADANS.

7 (2) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE
8 REQUIRES:

9 (a) "QUALIFIED COMMUNICATION SERVICES PROPERTY FACILITY"
10 HAS THE MEANING SET FORTH IN SECTION 39-3-139 (2)(b).

11 (b) "UNSERVED AREA" HAS THE MEANING SET FORTH IN SECTION
12 39-3-139 (2)(c).

13 (c) "WIRELESS TELECOMMUNICATIONS SERVICE" MEANS
14 COMMERCIAL MOBILE RADIO SERVICE, AS DEFINED IN 47 CFR 20.3.

15 (3) (a) NOTWITHSTANDING ANY LAW TO THE CONTRARY, THE
16 BOARD OF EDUCATION OF A SCHOOL DISTRICT MAY NEGOTIATE AN
17 INCENTIVE PAYMENT OR CREDIT WITH A TAXPAYER THAT ESTABLISHES OR
18 EXPANDS A QUALIFIED COMMUNICATION SERVICES PROPERTY FACILITY IN
19 THE SCHOOL DISTRICT IF THE FACILITY SERVES AN UNSERVED AREA.

20 (b) THE BURDEN IS ON A TAXPAYER SEEKING TAX RELIEF TO
21 DEMONSTRATE, TO THE SATISFACTION OF THE BOARD OF EDUCATION OF
22 THE SCHOOL DISTRICT, THAT THE AREA TO BE SERVED BY THE PROPOSED
23 INVESTMENT IS AN UNSERVED AREA. THE TAXPAYER MAY RELY ON THE
24 MOST RECENTLY AVAILABLE FEDERAL COMMUNICATIONS COMMISSION
25 COVERAGE MAPS TO MAKE THE DETERMINATION.

26 (c) THE BOARD OF EDUCATION OF A SCHOOL DISTRICT SHALL NOT
27 NEGOTIATE AN INCENTIVE PAYMENT OR CREDIT THAT EXCEEDS THE

1 AMOUNT OF THE TAXES LEVIED BY THE SCHOOL DISTRICT UPON THE
2 TAXABLE REAL PROPERTY OR BUSINESS PERSONAL PROPERTY LOCATED AT
3 OR WITHIN THE QUALIFIED COMMUNICATION SERVICES PROPERTY FACILITY
4 FOR THE CURRENT PROPERTY TAX YEAR.

5 (4) THE BOARD OF EDUCATION OF A SCHOOL DISTRICT SHALL
6 EXERCISE THE AUTHORITY GRANTED UNDER THIS SECTION IN A
7 NONDISCRIMINATORY AND COMPETITIVELY NEUTRAL MANNER.

8 (5) THE BOARD OF EDUCATION OF A SCHOOL DISTRICT THAT
9 NEGOTIATES AN AGREEMENT PURSUANT TO THIS SECTION SHALL INFORM
10 ANY MUNICIPALITY AND COUNTY IN WHICH THE QUALIFIED
11 COMMUNICATION SERVICES PROPERTY FACILITY WILL BE ESTABLISHED OR
12 EXPANDED OF THE NEGOTIATIONS WITH THE TAXPAYER.

13 (6) THE BOARD OF EDUCATION OF A SCHOOL DISTRICT MAY ADJUST
14 THE AMOUNT OF ITS TAX LEVY AUTHORIZED PURSUANT TO SECTION
15 29-1-301 BY AN ADDITIONAL AMOUNT THAT DOES NOT EXCEED THE TOTAL
16 AMOUNT OF ANNUAL INCENTIVE PAYMENTS OR CREDITS THAT THE SCHOOL
17 DISTRICT MAKES.

18 **SECTION 4.** In Colorado Revised Statutes, add 39-26-130 as
19 follows:

20 **39-26-130. Refund for property used for communication**
21 **services - legislative declaration - definitions.** (1) THE GENERAL
22 ASSEMBLY FINDS AND DECLARES THAT THE INTENDED PURPOSE OF THE
23 TAX INCENTIVE CREATED IN THIS SECTION IS TO CREATE INCENTIVES FOR
24 INVESTMENT IN COMMUNICATION SERVICES IN ADDITION TO INCENTIVES
25 ALREADY CREATED BY OTHER STATE OR FEDERAL LAW.

26 (2) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE
27 REQUIRES:

1 (a) "PROVIDER" MEANS A PROVIDER OF COMMUNICATION
2 SERVICES.

3 (b) "SUBSIDIARY" MEANS A SUBSIDIARY OF A PROVIDER.

4 (3) (a) A PROVIDER IS ENTITLED TO A REFUND OF SALES AND USE
5 TAX IMPOSED PURSUANT TO THIS ARTICLE 26 ON THE SALE, LEASE,
6 RENTAL, STORAGE, USE, OR OTHER CONSUMPTION OF TANGIBLE PERSONAL
7 PROPERTY IF:

8 (I) THE PROPERTY IS SOLD, LEASED, RENTED, STORED, USED, OR
9 CONSUMED BY THE PROVIDER OR A SUBSIDIARY; AND

10 (II) THE PROPERTY IS DIRECTLY USED OR CONSUMED BY THE
11 PROVIDER OR A SUBSIDIARY IN OR DURING THE PROVISION, TRANSMISSION,
12 CONVEYANCE, ROUTING, OR RECEPTION OF COMMUNICATION SERVICES.

13 (b) NOTWITHSTANDING SUBSECTION (3)(a) OF THIS SECTION,
14 PROPERTY THAT IS DIRECTLY USED OR CONSUMED IN OR DURING THE
15 PROVISION, CREATION, OR PRODUCTION OF A DATA PROCESSING SERVICE
16 OR INFORMATION SERVICE IS NOT ELIGIBLE FOR A REFUND UNDER THIS
17 SECTION.

18 (c) THE AMOUNT OF A REFUND TO WHICH A PROVIDER OR
19 SUBSIDIARY IS ENTITLED UNDER THIS SECTION FOR A CALENDAR YEAR IS
20 EQUAL TO:

21 (I) THE AMOUNT OF THE TAX THAT THE PROVIDER OR SUBSIDIARY
22 PAID DURING THE CALENDAR YEAR ON PROPERTY THAT IS ELIGIBLE FOR A
23 REFUND PURSUANT TO THIS SECTION IF THE TOTAL AMOUNT OF TAX PAID
24 BY ALL PROVIDERS AND SUBSIDIARIES THAT ARE ELIGIBLE FOR A REFUND
25 FOR THE CALENDAR YEAR UNDER THIS SECTION IS NOT MORE THAN ONE
26 MILLION DOLLARS; OR

27 (II) A PRO RATA SHARE OF ONE MILLION DOLLARS IF THE TOTAL

1 AMOUNT OF TAX PAID BY ALL PROVIDERS AND SUBSIDIARIES THAT ARE
2 ELIGIBLE FOR A REFUND FOR THE CALENDAR YEAR UNDER THIS SECTION IS
3 MORE THAN ONE MILLION DOLLARS.

4 **SECTION 5. Act subject to petition - effective date.** This act
5 takes effect at 12:01 a.m. on the day following the expiration of the
6 ninety-day period after final adjournment of the general assembly; except
7 that, if a referendum petition is filed pursuant to section 1 (3) of article V
8 of the state constitution against this act or an item, section, or part of this
9 act within such period, then the act, item, section, or part will not take
10 effect unless approved by the people at the general election to be held in
11 November 2026 and, in such case, will take effect on the date of the
12 official declaration of the vote thereon by the governor.