

# COLORADO GENERAL ASSEMBLY

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## STAFF

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Sen. Jim Smallwood

## LEGISLATIVE COUNCIL

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### Seeking Applications to Serve on the Legislative Task Force Concerning Tax Policy Updated July 22, 2021

House Bill 21-1077 creates the Legislative Oversight Committee Concerning Tax Policy (committee) and the Legislative Task Force Concerning Tax Policy (task force). Legislative Council Staff is seeking applications from interested persons to serve on the task force in the categories described in section 2.a.III of this announcement. House Bill 21-1077 is attached.

The application deadline for the task force has been extended, and the application period reopened. **Applications are now due by Tuesday, July 27 at 12:00 pm.**

#### 1. Background – Legislative Oversight Committee Concerning Tax Policy

The committee is comprised of six members of the legislature and meets at least four times annually to:

- a. establish the scope of tax policy to be considered by the committee and the task force;
- b. consider the policy considerations contained in the tax expenditure evaluations prepared by the State Auditor pursuant to Section 39-21-305, C.R.S.;
- c. oversee the task force;
- d. recommend legislative changes; and
- e. submit an annual report to the General Assembly.

#### 2. Legislative Task Force Concerning Tax Policy

**a. Task force membership.** The 21-member task force consists of the following members:

- I. four nonvoting legislative staff members appointed by directors of the Legislative Council, Office of Legislative Legal Services, Joint Budget Committee, and Office of the State Auditor;

II. four voting members representing state agencies and offices, including three appointed by the Governor and one appointed by the State Treasurer; and

III. 13 voting members as follows:

A. One member from a state public or private institution of higher education with knowledge of tax policy;

B. One member from a state public or private institution of higher education with knowledge of economics;

C. Four members representing local government as follows:

1. one from a home rule city or city and county;

2. one from a statutory city;

3. one from a home rule county; and

4. one from a statutory county;

D. Two tax law practitioners who are not employed by a home rule or statutory city or city and county;

E. Two certified public accountants with state and local tax experience who are not employed by a home rule or statutory city or city and county;

F. One member representing a small business;

G. One member representing a large business; and

H. One member representing a nonprofit organization with expertise in tax policy.

**b. Task Force Duties.** The task force must meet at least six times each year to develop tax policy and legislative recommendations to present to the committee. In addition, upon request of a committee member and with approval of the committee chair, the task force must provide evidence-based feedback on the potential benefits or consequences of a legislative or other policy proposal, including any bill or resolution introduced by the General Assembly, that affects tax policy. Each October 1, the task force must submit a report to the committee listing the topics studied by the task force, the task force's legislative policy proposals, a summary of the task force's meetings, the evidence-based feedback provided to the committee on legislative or policy proposals, and a summary of efforts to communicate and collaborate with other task forces. Legislative Council Staff will assist the task force in the performance of these duties.

**c. Compensation.** Members of the task force serve without compensation and are not eligible to be reimbursed for expenses.

**d. Selection Process, Term of Service, and Removal.** The task force members listed in section 2.a.III of this announcement are selected by a majority decision of the Speaker of the House of Representatives, the President of the Senate, the Minority Leaders of the House of Representatives and the Senate, and the Governor or the Governor's designee. Initial appointments to the task force must be made by August 6, 2021.

The appointing authorities must ensure that the membership of the task force includes persons who have experience with or interest in the study areas of the task force; persons who reflect a balance of tax perspectives and the ethnic, cultural, and gender diversity of the state; representation of all areas of the state; and, to the extent practicable, persons with disabilities.

The chair of the committee, in consultation with the committee's vice-chair, must appoint or reappoint the members of the task force listed in section 2.a.III. of this announcement by January 31, 2022, January 31, 2023, and January 31 in every odd-numbered year thereafter. The chair of the committee, in consultation with the vice-chair of the committee, may remove any task force member described section 2.a.II or 2.a.III of this announcement. The task force repeals December 31, 2026.

**e. Application Requirements.** Applicants for task force positions must submit a letter of interest to Legislative Council Staff identifying:

- I. Which task force membership category the applicant is seeking to fill (see section 2.a.III of this announcement; applicants may fulfill more than one category);
- II. A description of the applicant's professional background, experience, and any credentials related to the task force membership category the applicant is seeking to fill;
- III. A description of the applicant's interest in the study areas of the task force;
- IV. The applicant's availability to attend at least six meetings per year in person at the State Capitol;
- IV. The applicant's address; and
- V. A brief statement on the applicant's perspective on tax policy.

**Applications are due by Tuesday, July 27 at 12:00 pm.**

Please direct application materials to:

Natalie Mullis, Director of Research  
Legislative Council Staff  
(303) 866-4778  
natalie.mullis@state.co.us

**NOTE: This bill has been prepared for the signatures of the appropriate legislative officers and the Governor. To determine whether the Governor has signed the bill or taken other action on it, please consult the legislative status sheet, the legislative history, or the Session Laws.**

# An Act

HOUSE BILL 21-1077

BY REPRESENTATIVE(S) Benavidez and Bird, Bacon, Bernett, Boesenecker, Caraveo, Cutter, Gonzales-Gutierrez, Gray, Herod, Hooton, Kennedy, Kipp, Lontine, McCluskie, McCormick, Ricks, Sirota, Snyder, Weissman;  
also SENATOR(S) Gonzales and Moreno, Donovan, Pettersen.

CONCERNING THE CREATION OF THE LEGISLATIVE OVERSIGHT COMMITTEE  
CONCERNING TAX POLICY, AND, IN CONNECTION THEREWITH, MAKING  
AN APPROPRIATION.

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

**SECTION 1.** In Colorado Revised Statutes, **add** part 4 to article 21 of title 39 as follows:

PART 4  
LEGISLATIVE OVERSIGHT COMMITTEE  
CONCERNING TAX POLICY

**39-21-401. Legislative declaration.** (1) THE GENERAL ASSEMBLY FINDS AND DECLARES THAT:

*Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.*

(a) IN 2000, THE GENERAL ASSEMBLY ENACTED THE FORMATION OF A TEMPORARY COMMISSION ON TAXATION FOR THE PURPOSE OF REVIEWING AND REPORTING ON THE CURRENT SYSTEM OF TAXATION BY STATE AND LOCAL GOVERNMENTS AND MAKING RECOMMENDATIONS FOR MODIFICATIONS;

(b) THE STATE OF COLORADO AND ITS CITIZENS HAVE EXPERIENCED MANY CHANGES SINCE THE LAST COMPREHENSIVE REVIEW AND ANALYSIS OF TAX POLICY WAS COMPLETED;

(c) THE TAX STRUCTURE OF THE STATE AND LOCAL GOVERNMENTS IN COLORADO HAS BECOME MORE COMPLICATED AND OUTDATED THROUGH A LONG HISTORY OF INCREMENTAL AND PIECEMEAL MODIFICATIONS MADE BY STATUTORY AND CONSTITUTIONAL ENACTMENTS THAT HAVE RESULTED IN UNINTENDED CONSEQUENCES;

(d) THESE MODIFICATIONS MAY HAVE RESULTED IN THE TAX BURDEN FOR FINANCING GOVERNMENT SERVICES AND PROGRAMS BEING BORNE DISPROPORTIONATELY BY CERTAIN TAXPAYERS AND MAY HAVE DIMINISHED COLORADO'S ABILITY TO ATTRACT NEW BUSINESSES AND RETAIN EXISTING BUSINESSES THAT ARE VITAL TO THE ECONOMIC WELL-BEING OF THE STATE AND ITS CITIZENS; AND

(e) IT IS THEREFORE NECESSARY TO REVIEW THE STATE'S CURRENT TAX POLICY.

(2) THE GENERAL ASSEMBLY FURTHER FINDS AND DECLARES THAT IT IS NECESSARY TO CREATE THE LEGISLATIVE OVERSIGHT COMMITTEE CONCERNING TAX POLICY AND, IN ADDITION, ESTABLISH THE COMMITTEE AS THE APPROPRIATE ENTITY TO REVIEW THE EVALUATIONS OF TAX EXPENDITURES THAT ARE STATUTORILY COMPLETED BY THE STATE AUDITOR.

**39-21-402. Definitions.** AS USED IN THIS PART 4, UNLESS THE CONTEXT OTHERWISE REQUIRES:

(1) "LEGISLATIVE OVERSIGHT COMMITTEE" OR "COMMITTEE" MEANS THE LEGISLATIVE OVERSIGHT COMMITTEE CONCERNING TAX POLICY ESTABLISHED IN SECTION 39-21-403.

(2) "TASK FORCE" MEANS THE TASK FORCE CONCERNING TAX POLICY

ESTABLISHED PURSUANT TO SECTION 39-21-404.

(3) "TAX POLICY" REFERS TO DECISIONS BY THE STATE OR LOCAL GOVERNMENTS REGARDING TAXES THAT HAVE OR MAY BE LEVIED, AND INCLUDES AN ANALYSIS OF THE BENEFITS AND BURDENS OF THE STATE'S OVERALL TAX STRUCTURE WITH RESPECT TO THE PROMOTION OF CERTAINTY, FAIRNESS, ADEQUACY, TRANSPARENCY, AND ADMINISTRATIVE EASE. THE SCOPE OF "TAX POLICY" TO BE CONSIDERED BY THE COMMITTEE AND THE TASK FORCE IS ANNUALLY DETERMINED BY THE COMMITTEE AS SET FORTH IN SECTION 39-21-403 (2)(b).

**39-21-403. Legislative oversight committee concerning tax policy - creation - duties - report.** (1) **Creation.** (a) THERE IS HEREBY CREATED A LEGISLATIVE OVERSIGHT COMMITTEE CONCERNING TAX POLICY.

(b) THE COMMITTEE CONSISTS OF SIX MEMBERS AS FOLLOWS:

(I) TWO SENATORS APPOINTED BY THE PRESIDENT OF THE SENATE AND ONE SENATOR APPOINTED BY THE MINORITY LEADER OF THE SENATE; AND

(II) TWO REPRESENTATIVES APPOINTED BY THE SPEAKER OF THE HOUSE AND ONE REPRESENTATIVE APPOINTED BY THE MINORITY LEADER OF THE HOUSE OF REPRESENTATIVES.

(c) (I) APPOINTEES TO THE COMMITTEE MUST HAVE EXPERIENCE WITH OR INTEREST IN THE STUDY AREAS OF THE COMMITTEE AND TASK FORCE, AS SET FORTH IN SECTION 39-21-404.

(II) APPOINTMENTS MUST BE MADE NO LATER THAN FOURTEEN DAYS AFTER THE EFFECTIVE DATE OF THIS SECTION.

(d) THE TERMS OF THE MEMBERS EXPIRE OR TERMINATE ON THE CONVENING DATE OF THE FIRST REGULAR SESSION OF THE SEVENTY-FOURTH GENERAL ASSEMBLY. AS SOON AS PRACTICABLE AFTER SUCH CONVENING DATE, BUT NO LATER THAN THE END OF THE LEGISLATIVE SESSION, THE SPEAKER AND MINORITY LEADER OF THE HOUSE OF REPRESENTATIVES AND THE PRESIDENT AND MINORITY LEADER OF THE SENATE SHALL EACH APPOINT OR REAPPOINT MEMBERS IN THE SAME MANNER AS PROVIDED IN SUBSECTION (1)(b) OF THIS SECTION. THEREAFTER, THE TERMS OF MEMBERS APPOINTED

OR REAPPOINTED EXPIRE ON THE CONVENING DATE OF THE FIRST REGULAR SESSION OF EACH GENERAL ASSEMBLY, AND ALL SUBSEQUENT APPOINTMENTS AND REAPPOINTMENTS MUST BE MADE AS SOON AS PRACTICABLE AFTER SUCH CONVENING DATE, BUT NO LATER THAN THE END OF THE LEGISLATIVE SESSION.

(e) THE PERSON MAKING THE ORIGINAL APPOINTMENT OR REAPPOINTMENT SHALL FILL ANY VACANCY BY APPOINTMENT FOR THE REMAINDER OF AN UNEXPIRED TERM. MEMBERS APPOINTED OR REAPPOINTED SERVE AT THE PLEASURE OF THE APPOINTING AUTHORITY AND CONTINUE UNTIL THE MEMBER'S SUCCESSOR IS APPOINTED.

(f) THE SPEAKER OF THE HOUSE OF REPRESENTATIVES SHALL SELECT THE FIRST CHAIR OF THE COMMITTEE, AND THE PRESIDENT OF THE SENATE SHALL SELECT THE FIRST VICE-CHAIR. THE CHAIR AND VICE-CHAIR SHALL ALTERNATE ANNUALLY THEREAFTER BETWEEN THE TWO HOUSES.

(g) THE CHAIR AND VICE-CHAIR OF THE COMMITTEE MAY ESTABLISH SUCH ORGANIZATIONAL AND PROCEDURAL RULES AS ARE NECESSARY FOR THE OPERATION OF THE COMMITTEE AND, IN COLLABORATION WITH THE TASK FORCE, GUIDELINES AND EXPECTATIONS FOR ONGOING COLLABORATION WITH THE TASK FORCE.

(h) (I) MEMBERS OF THE COMMITTEE ARE ENTITLED TO RECEIVE COMPENSATION AND REIMBURSEMENT OF EXPENSES AS PROVIDED IN SECTION 2-2-326.

(II) THE DIRECTOR OF RESEARCH OF THE LEGISLATIVE COUNCIL, THE DIRECTOR OF THE OFFICE OF LEGISLATIVE LEGAL SERVICES, AND THE STATE AUDITOR SHALL SUPPLY STAFF ASSISTANCE TO THE COMMITTEE AS THEY DEEM APPROPRIATE, WITHIN EXISTING APPROPRIATIONS.

(2) **Duties.** (a) (I) THE COMMITTEE SHALL MEET AT LEAST FOUR TIMES EACH YEAR AND AT SUCH OTHER TIMES AS IT DEEMS NECESSARY.

(II) EACH COMMITTEE MEMBER SHALL ANNUALLY EITHER ATTEND OR CALL IN TO AT LEAST ONE REGULAR TASK FORCE MEETING. COMMITTEE MEMBERS ARE ENCOURAGED TO ATTEND SEPARATE MEETINGS AND INFORM THE REST OF THE COMMITTEE ABOUT THE CURRENT WORK OF THE TASK FORCE.

(b) THE COMMITTEE SHALL ANNUALLY DEFINE IN WRITING, NO LATER THAN THE SECOND MEETING OF THE YEAR, THE SCOPE OF TAX POLICY TO BE CONSIDERED FOR THE COMMITTEE AND THE TASK FORCE.

(c) (I) THE COMMITTEE SHALL CONSIDER THE POLICY CONSIDERATIONS CONTAINED IN THE TAX EXPENDITURE EVALUATIONS PREPARED BY THE STATE AUDITOR PURSUANT TO SECTION 39-21-305.

(II) THE COMMITTEE IS RESPONSIBLE FOR THE OVERSIGHT OF THE TASK FORCE.

(d) THE COMMITTEE MAY RECOMMEND LEGISLATIVE CHANGES THAT ARE TREATED AS BILLS RECOMMENDED BY AN INTERIM LEGISLATIVE COMMITTEE FOR PURPOSES OF ANY INTRODUCTION DEADLINES OR BILL LIMITATIONS IMPOSED BY THE JOINT RULES OF THE GENERAL ASSEMBLY.

(e) ON OR BEFORE JANUARY 1 OF EACH YEAR, THE COMMITTEE SHALL SUBMIT, AND MAKE PUBLICLY AVAILABLE ON ITS WEBSITE, A REPORT TO THE GENERAL ASSEMBLY. THE ANNUAL REPORT MUST BRIEFLY SUMMARIZE THE STUDY ISSUES, RECOMMENDATIONS CONSIDERED, AND ANY ACTIONS TAKEN BY THE COMMITTEE AND THE TASK FORCE DURING THE PREVIOUS YEAR. THE REPORT MUST COMPLY WITH THE PROVISIONS OF SECTION 24-1-136 (9). NOTWITHSTANDING SECTION 24-1-136 (11)(a)(I), THE REQUIREMENT IN THIS SECTION TO REPORT TO THE GENERAL ASSEMBLY CONTINUES INDEFINITELY.

**39-21-404. Task force concerning tax policy - creation - membership - duties.** (1) **Creation.** (a) THERE IS HEREBY CREATED A TASK FORCE CONCERNING TAX POLICY. THE TASK FORCE CONSISTS OF TWENTY-ONE MEMBERS APPOINTED AS PROVIDED IN SUBSECTIONS (1)(b), (1)(c), AND (1)(d) OF THIS SECTION.

(b) FOUR NONVOTING TASK FORCE MEMBERS, ONE APPOINTMENT FROM EACH OFFICE, WITH RELEVANT EXPERIENCE IN ECONOMICS, BUDGETING, OR TAX POLICY, SHALL BE APPOINTED BY:

(I) THE DIRECTOR OF RESEARCH OF THE LEGISLATIVE COUNCIL;

(II) THE DIRECTOR OF THE OFFICE OF LEGISLATIVE LEGAL SERVICES;

(III) THE STAFF DIRECTOR OF THE JOINT BUDGET COMMITTEE; AND



(IV) THE STATE AUDITOR.

(c) SEVENTEEN VOTING MEMBERS SHALL BE INITIALLY APPOINTED NO LATER THAN THIRTY DAYS AFTER THE EFFECTIVE DATE OF THIS SECTION AND HELD BY THE APPOINTEE UNTIL SUBSEQUENT APPOINTMENTS ARE MADE BY THE COMMITTEE UNDER SUBSECTION (1)(d) OF THIS SECTION, OR UNTIL THE APPOINTEE IS REMOVED AND REPLACED AS ALLOWED IN SUBSECTION (1)(g) OF THIS SECTION, AS FOLLOWS:

(I) A REPRESENTATIVE OF THE OFFICE OF STATE PLANNING AND BUDGETING APPOINTED BY THE GOVERNOR OR HIS OR HER DESIGNEE;

(II) A REPRESENTATIVE OF THE TAXATION DIVISION IN THE DEPARTMENT OF REVENUE APPOINTED BY THE GOVERNOR OR HIS OR HER DESIGNEE;

(III) A REPRESENTATIVE OF THE OFFICE OF ECONOMIC DEVELOPMENT APPOINTED BY THE GOVERNOR OR HIS OR HER DESIGNEE;

(IV) A REPRESENTATIVE OF THE OFFICE OF THE STATE TREASURER APPOINTED BY THE STATE TREASURER OR HIS OR HER DESIGNEE; AND

(V) COMMITTEE STAFF IS RESPONSIBLE FOR PUBLICLY ANNOUNCING VACANCIES FOR THE FOLLOWING POSITIONS, AND REQUESTING CANDIDATES TO SUBMIT A LETTER OF INTEREST FOR THE SPECIFIC POSITION, SO THAT THE LETTERS OF INTEREST ARE DUE NO LATER THAN ONE WEEK AFTER THE EFFECTIVE DATE OF THIS SECTION. THE INITIAL APPOINTMENTS SHALL BE MADE BY A MAJORITY DECISION OF THE SPEAKER OF THE HOUSE OF REPRESENTATIVES, THE PRESIDENT OF THE SENATE, THE HOUSE AND SENATE MINORITY LEADERS, AND THE GOVERNOR OR THE GOVERNOR'S DESIGNEE:

(A) ONE MEMBER FROM A STATE PUBLIC OR PRIVATE INSTITUTION OF HIGHER EDUCATION WITH KNOWLEDGE OF TAX POLICY;

(B) ONE MEMBER FROM A STATE PUBLIC OR PRIVATE INSTITUTION OF HIGHER EDUCATION WITH KNOWLEDGE OF ECONOMICS;

(C) FOUR MEMBERS REPRESENTING LOCAL GOVERNMENT, INCLUDING ONE FROM A HOME RULE CITY OR CITY AND COUNTY; ONE FROM A STATUTORY CITY; ONE FROM A HOME RULE COUNTY; AND ONE FROM A

STATUTORY COUNTY;

(D) TWO TAX LAW PRACTITIONERS WHO ARE NOT EMPLOYED BY A HOME RULE OR STATUTORY CITY OR CITY AND COUNTY;

(E) TWO CERTIFIED PUBLIC ACCOUNTANTS WITH STATE AND LOCAL TAX EXPERIENCE WHO ARE NOT EMPLOYED BY A HOME RULE OR STATUTORY CITY OR CITY AND COUNTY;

(F) ONE MEMBER REPRESENTING A SMALL BUSINESS;

(G) ONE MEMBER REPRESENTING A LARGE BUSINESS; AND

(H) ONE MEMBER REPRESENTING A NONPROFIT ORGANIZATION WITH EXPERTISE IN TAX POLICY.

(d) SEVENTEEN VOTING MEMBERS SHALL BE APPOINTED OR REAPPOINTED NO LATER THAN JANUARY 31, 2022, JANUARY 31, 2023, AND NO LATER THAN JANUARY 31 IN EVERY ODD-NUMBERED YEAR THEREAFTER AS FOLLOWS:

(I) A REPRESENTATIVE OF THE OFFICE OF STATE PLANNING AND BUDGETING APPOINTED OR REAPPOINTED BY THE GOVERNOR OR HIS OR HER DESIGNEE;

(II) A REPRESENTATIVE OF THE TAXATION DIVISION IN THE DEPARTMENT OF REVENUE APPOINTED OR REAPPOINTED BY THE GOVERNOR OR HIS OR HER DESIGNEE;

(III) A REPRESENTATIVE OF THE OFFICE OF ECONOMIC DEVELOPMENT APPOINTED OR REAPPOINTED BY THE GOVERNOR OR HIS OR HER DESIGNEE;

(IV) A REPRESENTATIVE OF THE OFFICE OF THE STATE TREASURER APPOINTED OR REAPPOINTED BY THE STATE TREASURER OR HIS OR HER DESIGNEE; AND

(V) THE CHAIR OF THE COMMITTEE IN CONSULTATION WITH THE VICE-CHAIR OF THE COMMITTEE SHALL APPOINT OR REAPPOINT, WITH INPUT FROM THE GOVERNOR'S OFFICE, THE SPEAKER OF THE HOUSE OF REPRESENTATIVES, AND THE PRESIDENT OF THE SENATE, THE FOLLOWING

VOTING MEMBERS:

(A) ONE MEMBER FROM A STATE PUBLIC OR PRIVATE INSTITUTION OF HIGHER EDUCATION WITH KNOWLEDGE OF TAX POLICY;

(B) ONE MEMBER FROM A STATE PUBLIC OR PRIVATE INSTITUTION OF HIGHER EDUCATION WITH KNOWLEDGE OF ECONOMICS;

(C) FOUR MEMBERS REPRESENTING LOCAL GOVERNMENT, INCLUDING ONE FROM A HOME RULE CITY OR CITY AND COUNTY; ONE FROM A STATUTORY CITY; ONE FROM A HOME RULE COUNTY; AND ONE FROM A STATUTORY COUNTY;

(D) TWO TAX LAW PRACTITIONERS WHO ARE NOT EMPLOYED BY A HOME RULE OR STATUTORY CITY OR CITY AND COUNTY;

(E) TWO CERTIFIED PUBLIC ACCOUNTANTS WITH STATE AND LOCAL TAX EXPERIENCE WHO ARE NOT EMPLOYED BY A HOME RULE OR STATUTORY CITY OR CITY AND COUNTY;

(F) ONE MEMBER REPRESENTING A SMALL BUSINESS;

(G) ONE MEMBER REPRESENTING A LARGE BUSINESS; AND

(H) ONE MEMBER REPRESENTING A NONPROFIT ORGANIZATION WITH EXPERTISE IN TAX POLICY.

(e) IF THE COMMITTEE NEEDS NEW CANDIDATES FOR THE POSITIONS DESCRIBED IN SUBSECTIONS (1)(d)(V)(A) THROUGH (1)(d)(V)(H) OF THIS SECTION, THEN THE COMMITTEE CHAIR MAY REQUEST COMMITTEE STAFF TO PUBLICLY ANNOUNCE VACANCIES FOR ANY SUCH POSITIONS, AND TO REQUEST CANDIDATES TO SUBMIT A LETTER OF INTEREST FOR THE SPECIFIC POSITION, SO THAT THE LETTERS OF INTEREST ARE DUE NO LATER THAN TWO WEEKS BEFORE THE APPOINTING DEADLINE SET FORTH IN SUBSECTION (1)(d) OF THIS SECTION.

(f) VOTING MEMBERS OF THE TASK FORCE SERVE WITHOUT COMPENSATION.

(g) A VACANCY OCCURRING IN ANY POSITION HELD BY A VOTING

MEMBER MUST BE FILLED AS SOON AS POSSIBLE BY THE APPOINTING AUTHORITY FOR THAT POSITION SET FORTH IN SUBSECTION (1)(d) OF THIS SECTION. IN ADDITION, THE CHAIR OF THE COMMITTEE IN CONSULTATION WITH THE VICE-CHAIR OF THE COMMITTEE MAY REMOVE ANY TASK FORCE APPOINTEE WHO IS APPOINTED PURSUANT TO SUBSECTION (1)(c) OR (1)(d) OF THIS SECTION. REPLACEMENTS FOR REMOVED APPOINTEES ARE APPOINTED BY THE RESPECTIVE APPOINTING AUTHORITIES SET FORTH IN SUBSECTION (1)(d) OF THIS SECTION.

(h) IN APPOINTING VOTING MEMBERS TO THE TASK FORCE PURSUANT TO SUBSECTION (1)(d) OF THIS SECTION, THE RESPECTIVE APPOINTING AUTHORITIES SHALL ENSURE THAT THE MEMBERSHIP OF THE TASK FORCE INCLUDES PERSONS WHO HAVE EXPERIENCE WITH OR INTEREST IN THE STUDY AREAS OF THE TASK FORCE AS SET FORTH IN SUBSECTION (2) OF THIS SECTION; PERSONS WHO REFLECT A BALANCE OF TAX PERSPECTIVES AND THE ETHNIC, CULTURAL, AND GENDER DIVERSITY OF THE STATE; REPRESENTATION OF ALL AREAS OF THE STATE; AND, TO THE EXTENT PRACTICABLE, PERSONS WITH DISABILITIES.

(i) (I) ALL TASK FORCE MEMBERS ARE EXPECTED TO SEEK INPUT FROM THE VARIOUS DEPARTMENTS, OFFICES, OR ORGANIZATIONS THEY REPRESENT OR THAT THEY ARE ASSOCIATED WITH, IF ANY.

(II) IN ORDER TO ADVANCE THE WORK OF THE TASK FORCE, TASK FORCE MEMBERS ARE ENCOURAGED TO PARTICIPATE IN DECISION-MAKING WITH THE UNDERSTANDING THAT INDIVIDUAL VOTES ON TASK FORCE ISSUES ARE BASED ON SUBJECT MATTER EXPERTISE AND DO NOT COMMIT REPRESENTATIVE ENTITIES OR ORGANIZATIONS TO ANY POSITION OR ACTION. TASK FORCE MEMBERS SHALL ADHERE TO ANY AGREED UPON PROCEDURAL RULES AND GUIDELINES.

(2) **Issues for study.** (a) THE TASK FORCE SHALL STUDY TAX POLICY WITHIN ITS SCOPE AS ANNUALLY DEFINED BY THE COMMITTEE UNDER SECTION 39-21-403 (2)(b) AND SHALL DEVELOP AND PROPOSE TAX POLICY MODIFICATIONS FOR COMMITTEE CONSIDERATION.

(b) THE REQUIREMENTS SET FORTH IN THIS SUBSECTION (2) DO NOT PROHIBIT THE TASK FORCE, AT ANY TIME DURING ITS EXISTENCE, FROM STUDYING, PRESENTING FINDINGS AND RECOMMENDATIONS TO THE COMMITTEE ON, OR REQUESTING PERMISSION FROM THE COMMITTEE TO

DRAFT LEGISLATIVE PROPOSALS CONCERNING ANY ISSUE DESCRIBED IN THIS SUBSECTION (2).

(3) **Additional duties of the task force.** THE TASK FORCE SHALL ANNUALLY DELIVER TAX POLICY AND LEGISLATIVE RECOMMENDATIONS TO THE COMMITTEE PURSUANT TO THIS SECTION. IN ADDITION, THE TASK FORCE SHALL:

(a) ON OR BEFORE AUGUST 1 OF EACH YEAR, APPOINT A CHAIR AND VICE-CHAIR FROM AMONG ITS MEMBERS;

(b) MEET AT LEAST SIX TIMES EACH YEAR, OR MORE OFTEN AS DIRECTED BY THE CHAIR OF THE COMMITTEE;

(c) ESTABLISH ORGANIZATIONAL AND PROCEDURAL RULES FOR THE OPERATION OF THE TASK FORCE AND FOR COLLABORATION WITH THE COMMITTEE;

(d) DESIGNATE SPECIFIC TASK FORCE MEMBERS RESPONSIBLE FOR COLLABORATING WITH AND OBTAINING INPUT FROM OTHER STATE OFFICIALS, GROUPS, OR TASK FORCES THAT COMPLEMENT OR RELATE TO THE TASK FORCE'S IDENTIFIED AREAS OF STUDY;

(e) CREATE SUBCOMMITTEES AS NEEDED TO CARRY OUT THE DUTIES OF THE TASK FORCE. THE SUBCOMMITTEES MAY CONSIST, IN PART, OF PERSONS WHO ARE NOT MEMBERS OF THE TASK FORCE BUT HAVE PARTICULAR EXPERTISE RELATED TO THE TOPICS BEING STUDIED. SUCH PERSONS MAY VOTE ON ISSUES BEFORE THE SUBCOMMITTEE BUT ARE NOT ENTITLED TO VOTE AT TASK FORCE MEETINGS.

(f) UPON REQUEST BY A COMMITTEE MEMBER, WITH APPROVAL FROM THE COMMITTEE CHAIR IN CONSULTATION WITH THE COMMITTEE VICE-CHAIR, PROVIDE EVIDENCE-BASED FEEDBACK ON THE POTENTIAL BENEFITS OR CONSEQUENCES OF A LEGISLATIVE OR OTHER POLICY PROPOSAL NOT DIRECTLY AFFILIATED WITH OR GENERATED BY THE TASK FORCE, INCLUDING ANY BILL OR RESOLUTION INTRODUCED BY THE GENERAL ASSEMBLY THAT AFFECTS TAX POLICY. THE FEEDBACK SHOULD, IF POSSIBLE, BE DELIVERED WITHIN TWO WEEKS TO THE ENTIRE COMMITTEE AND REMAIN AS CONCISE AS POSSIBLE WHILE CAPTURING ANY AVAILABLE EVIDENCE. IF THE TASK FORCE CANNOT IDENTIFY EVIDENCE TO EFFECTIVELY INFORM A RESPONSE, THE

FEEDBACK WILL INDICATE A LACK OF EVIDENCE AND REPORT ON ANY ACTIONS TAKEN.

(g) ON OR BEFORE OCTOBER 1 OF EACH YEAR, PREPARE AND SUBMIT TO THE COMMITTEE, WHICH THE COMMITTEE MAY MAKE PUBLICLY AVAILABLE ON ITS WEBSITE, A REPORT THAT, AT A MINIMUM, INCLUDES:

(I) ISSUES STUDIED BY THE TASK FORCE, AS WELL AS FINDINGS FOR LEGISLATIVE OR OTHER RECOMMENDATIONS;

(II) LEGISLATIVE OR POLICY PROPOSALS OF THE TASK FORCE THAT IDENTIFY THE POLICY ISSUES INVOLVED, THE AGENCIES RESPONSIBLE FOR THE IMPLEMENTATION OF THE CHANGES, AND THE FUNDING SOURCES REQUIRED FOR IMPLEMENTATION;

(III) A SUMMARY OF MONTHLY TASK FORCE MEETING ACTIVITIES AND DISCUSSIONS;

(IV) ANY EVIDENCE-BASED FEEDBACK PROVIDED TO THE COMMITTEE PURSUANT TO SUBSECTION (3)(f) OF THIS SECTION; AND

(V) A SUMMARY OF EFFORTS MADE TO COMMUNICATE, COLLABORATE, OR COORDINATE WITH OTHER GROUPS OR TASK FORCES.

(4) **Coordination.** THE TASK FORCE MAY WORK WITH OTHER STATE AGENCIES, GROUPS, OR TASK FORCES THAT ARE PURSUING ISSUES SIMILAR TO THOSE ADDRESSED IN SUBSECTION (2) OF THIS SECTION. THE TASK FORCE MAY DEVELOP RELATIONSHIPS WITH OTHER TASK FORCES, COMMITTEES, AND ORGANIZATIONS TO LEVERAGE EFFICIENT POLICY-MAKING OPPORTUNITIES THROUGH COLLABORATIVE EFFORTS.

(5) **Task force funding - staff support.** (a) THE LEGISLATIVE COUNCIL STAFF, THE OFFICE OF LEGISLATIVE LEGAL SERVICES, AND THE DEPARTMENT OF REVENUE SHALL SUPPLY STAFF ASSISTANCE, WITHIN EXISTING APPROPRIATIONS, TO THE TASK FORCE AS THE COMMITTEE DEEMS APPROPRIATE. IF EXISTING APPROPRIATIONS ARE NOT ADEQUATE TO SUPPLY STAFF ASSISTANCE, THE DIRECTOR OF THE LEGISLATIVE COUNCIL STAFF, THE DIRECTOR OF THE OFFICE OF LEGISLATIVE LEGAL SERVICES, OR THE DIRECTOR OF THE DEPARTMENT OF REVENUE SHALL REQUEST ADDITIONAL NECESSARY FUNDING IN THEIR ANNUAL BUDGET REQUESTS.

(b) ANY STATE DEPARTMENT, AGENCY, OR OFFICE WITH AN ACTIVE REPRESENTATIVE ON THE TASK FORCE IS AUTHORIZED TO RECEIVE AND EXPEND GIFTS, GRANTS, AND DONATIONS, INCLUDING DONATIONS OF IN-KIND SERVICES FOR STAFF SUPPORT, FROM ANY PUBLIC OR PRIVATE ENTITY FOR ANY DIRECT OR INDIRECT COSTS ASSOCIATED WITH THE DUTIES OF THE TASK FORCE.

**39-21-405. Repeal of part.** THIS PART 4 IS REPEALED, EFFECTIVE DECEMBER 31, 2026.

**SECTION 2. Appropriation.** (1) For the 2021-22 state fiscal year, \$108,383 is appropriated to the legislative department. This appropriation is from the general fund. To implement this act, the department may use this appropriation as follows:

(a) \$8,623 for use by the general assembly;

(b) \$54,079 for use by the legislative council, which amount is based on an assumption that the legislative council will require an additional 0.8 FTE; and

(c) \$45,681 for use by the office of legislative legal services, which amount is based on an assumption that the office will require an additional 0.6 FTE.

**SECTION 3. Safety clause.** The general assembly hereby finds,

determines, and declares that this act is necessary for the immediate preservation of the public peace, health, or safety.

\_\_\_\_\_  
Alec Garnett  
SPEAKER OF THE HOUSE  
OF REPRESENTATIVES

\_\_\_\_\_  
Leroy M. Garcia  
PRESIDENT OF  
THE SENATE

\_\_\_\_\_  
Robin Jones  
CHIEF CLERK OF THE HOUSE  
OF REPRESENTATIVES

\_\_\_\_\_  
Cindi L. Markwell  
SECRETARY OF  
THE SENATE

APPROVED \_\_\_\_\_  
(Date and Time)

\_\_\_\_\_  
Jared S. Polis  
GOVERNOR OF THE STATE OF COLORADO