

Second Regular Session
Seventy-fourth General Assembly
STATE OF COLORADO

DRAFT
9/12/23

Bill 9

LLS NO. 24-0242.01 Nicole Myers x4326

INTERIM COMMITTEE BILL

Transportation Legislation Review Committee

BILL TOPIC: Methods To Increase The Use Of Transit

A BILL FOR AN ACT

101 **CONCERNING METHODS TO INCREASE THE USE OF TRANSIT, AND, IN**
102 **CONNECTION THEREWITH, FORMING A COMMITTEE TO PRODUCE**
103 **A VIABLE PROPOSAL FOR THE CREATION, IMPLEMENTATION, AND**
104 **ADMINISTRATION OF A STATEWIDE TRANSIT PASS AND CREATING**
105 **AN INCOME TAX CREDIT FOR TAXPAYERS WHO PURCHASE A**
106 **TRANSIT PASS.**

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/>.)

Transportation Legislation Review Committee. The bill creates

*Capital letters or bold & italic numbers indicate new material to be added to existing law.
Dashes through the words indicate deletions from existing law.*

the statewide transit pass exploratory committee (committee) within the department of transportation (department) to produce a viable proposal for the creation, implementation, and administration of a statewide transit pass. The committee is required to meet as necessary to produce a viable proposal by July 1, 2026, with the goal of implementing a statewide transit pass by January 1, 2028.

The committee consists of 15 members appointed by the executive director of the department and is required to include representatives of a diverse group of transit agencies throughout the state, a representative of an entity or interest group involved in passenger rail systems, a representative of an organization with a statewide perspective regarding transportation, and 2 representatives of the department, one who is knowledgeable about the department's inter-city regional bus service and one who is knowledgeable about innovative mobility.

In conducting its work and in producing a viable proposal for the creation, implementation, and administration of a statewide transit pass the committee is required to consider:

- Various specified logistics of creating a statewide transit pass;
- A method for determining the price of a statewide transit pass;
- A structure for the sale of the statewide transit pass to individuals and to employers for their employees;
- The services that will be offered to statewide transit pass holders;
- The types of statewide transit passes that would be offered, including different options for the duration of the pass to accommodate Colorado residents and visitors to Colorado;
- Additional opportunities for collaboration across transit agencies in the state to make it easier and more appealing for people to use transit;
- The technology that would be necessary to monitor the use of the statewide transit pass and track ridership across transit agencies;
- Local, tribal, state, and federal laws, rules, or regulations that need to be considered in connection with the creation of a statewide transit pass;
- The best method for advertising and marketing a statewide transit pass;
- The potential impacts that a statewide transit pass will have on transit pass programs that are currently offered by transit agencies;
- The potential impacts of section 20 of article X of the state constitution to local governments in connection with revenue generated by the sale of a statewide transit pass;

- A proposal for the structure and composition of a permanent advisory board to oversee the creation, implementation, and administration of a statewide transit pass; and
- Any other issues that need to be discussed or addressed, as deemed necessary and appropriate by a majority vote of the members of the committee.

In producing a viable proposal for the creation, implementation, and administration of a statewide transit pass, the committee is required to solicit input from specified subject matter experts and interested parties across the state.

The committee is required to submit its proposal for the creation, implementation, and administration of a statewide transit pass, including recommendations for any necessary legislation in connection with the proposal, to the executive director and the members of the transportation legislation review committee of the general assembly on or before July 1, 2026.

In addition, for income tax years beginning on or after January 1, 2024, but before January 1, 2029, the bill creates an income tax credit allowed to any taxpayer in an amount equal to 30% of the amount spent by the taxpayer to purchase one or more transit passes for use by the taxpayer during the income tax year for which the credit is claimed.

To claim the credit a taxpayer is required to include a credit certificate issued by the Colorado energy office (office) with the income tax return filed with the department of revenue. The credit certificate that the office issues must identify the taxpayer and certify that the taxpayer purchased one or more transit passes for the taxpayer's use during the income tax year for which the credit is claimed.

The amount of the credit not used as an offset against income taxes in the current income tax year is refunded to the taxpayer.

No later than January 1, 2025, and no later than January 1 of each year thereafter through January 1, 2029, the office is required to provide the department of revenue with an electronic report of the taxpayers receiving a credit certificate.

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

2 **SECTION 1.** In Colorado Revised Statutes, **add** 43-1-132 as
3 follows:

4 **43-1-132. Statewide transit pass exploratory committee -**
5 **legislative declaration.** (1) THE GENERAL ASSEMBLY HEREBY FINDS AND

1 DECLARES THAT:

2 (a) (I) OVER-RELIANCE ON PERSONAL PASSENGER VEHICLES FOR
3 TRANSPORTATION CONTRIBUTES TO POOR AIR QUALITY AND CLIMATE
4 CHANGE AND HAS A NEGATIVE ECONOMIC IMPACT ON FAMILIES IN THE
5 STATE;

6 (II) (A) NATIONWIDE, THE NUMBER OF JOBS WITHIN THE TYPICAL
7 COMMUTE DISTANCE FOR RESIDENTS IN MAJOR METROPOLITAN AREAS HAS
8 DECLINED OVER TIME ACCORDING TO A REPORT BY THE BROOKINGS
9 INSTITUTION TITLED "THE GROWING DISTANCE BETWEEN PEOPLE AND
10 JOBS IN METROPOLITAN AMERICA";

11 (B) COLORADANS DRIVE MORE MILES PER PERSON THAN THEY
12 USED TO, IN PART DUE TO STRESS ON TRANSPORTATION INFRASTRUCTURE
13 AND INCREASING HOUSEHOLD COSTS; AND

14 (C) SINCE 1981, PER CAPITA VEHICLE MILES TRAVELED IN
15 COLORADO HAVE RISEN BY OVER TWENTY PERCENT ACCORDING TO DATA
16 FROM THE FEDERAL HIGHWAY ADMINISTRATION;

17 (III) HIGH TRANSPORTATION COSTS IMPACT LOW-INCOME
18 HOUSEHOLDS IN PARTICULAR, WITH HOUSEHOLDS MAKING LESS THAN
19 FORTY THOUSAND DOLLARS PER YEAR IN THE WESTERN UNITED STATES
20 SPENDING OVER TWENTY-FOUR PERCENT OF THEIR INCOME ON
21 TRANSPORTATION, WHEN SPENDING MORE THAN FIFTEEN PERCENT OF
22 INCOME ON TRANSPORTATION IS CONSIDERED COST BURDENED,
23 ACCORDING TO DATA FROM THE BUREAU OF LABOR STATISTICS
24 CONSUMER EXPENDITURE SURVEYS;

25 (IV) (A) IN ADDITION TO ECONOMIC IMPACTS, THE INCREASE IN
26 VEHICLE TRAFFIC HAS AN ENVIRONMENTAL IMPACT;

27 (B) THE UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

1 HAS CLASSIFIED THE DENVER METRO/NORTH FRONT RANGE AREA AS
2 BEING IN SEVERE NON-ATTAINMENT FOR OZONE AND GROUND LEVEL
3 OZONE, WHICH HAS SERIOUS IMPACTS ON HUMAN HEALTH, PARTICULARLY
4 FOR VULNERABLE POPULATIONS;

5 (C) ACCORDING TO THE GREENHOUSE GAS POLLUTION REDUCTION
6 ROADMAP, PUBLISHED BY THE COLORADO ENERGY OFFICE AND DATED
7 JANUARY 14, 2021, THE TRANSPORTATION SECTOR IS THE SINGLE LARGEST
8 SOURCE OF GREENHOUSE GAS POLLUTION IN COLORADO;

9 (D) NEARLY SIXTY PERCENT OF THE GREENHOUSE GAS EMISSIONS
10 FROM THE TRANSPORTATION SECTOR COME FROM LIGHT-DUTY VEHICLES,
11 WHICH CONSTITUTE THE MAJORITY OF CARS AND TRUCKS THAT
12 COLORADANS DRIVE EVERY DAY;

13 (E) AS PART OF THE GREENHOUSE GAS POLLUTION REDUCTION
14 ROADMAP, A STRATEGIC ACTION PLAN TO ACHIEVE LEGISLATIVELY
15 ADOPTED TARGETS OF REDUCING GREENHOUSE GAS POLLUTION
16 ECONOMY-WIDE BY FIFTY PERCENT BELOW 2005 LEVELS BY 2030 AND
17 NINETY PERCENT BY 2050, THE STATE COMMITTED TO REDUCING
18 EMISSIONS FROM THE TRANSPORTATION SECTOR BY FORTY-ONE PERCENT
19 BY 2030 FROM A 2005 BASELINE; AND

20 (F) THE GREENHOUSE GAS TRANSPORTATION PLANNING
21 STANDARD ADOPTED BY THE TRANSPORTATION COMMISSION IN 2021 SET
22 A TARGET TO REDUCE TRANSPORTATION GREENHOUSE GAS EMISSIONS
23 THROUGH THE TRANSPORTATION PLANNING PROCESS BY ONE MILLION FIVE
24 HUNDRED THOUSAND TONS BY 2030;

25 (b) THE GENERAL ASSEMBLY FURTHER FINDS AND DECLARES THAT:

26 (I) THE ENVIRONMENTAL AND ECONOMIC ISSUES THAT RESULT
27 FROM INCREASED RELIANCE ON PASSENGER VEHICLES AND AN INCREASE

1 IN THE NUMBER OF MILES TRAVELED PER PERSON IS A MATTER OF
2 STATEWIDE CONCERN;

3 (II) ONE OF THE KEY FINDINGS OF THE GREENHOUSE GAS
4 POLLUTION REDUCTION ROADMAP IS THAT REDUCING GROWTH IN DRIVING
5 IS AN IMPORTANT TOOL TO ACHIEVE THE STATE'S CLIMATE GOALS AND
6 THAT EXPANDING PUBLIC TRANSIT IS AN IMPORTANT NEAR-TERM ACTION
7 THAT CAN HELP ACHIEVE THOSE GOALS; AND

8 (III) IT IS THE STATE'S RESPONSIBILITY TO SUPPORT PROGRAMS
9 THAT REDUCE THE GROWTH IN DRIVING AND EXPAND PUBLIC TRANSIT.

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

12 (a) "COMMITTEE" MEANS THE STATEWIDE TRANSIT PASS
13 EXPLORATORY COMMITTEE CREATED IN SUBSECTION (3) OF THIS SECTION.

14 (b) "STATEWIDE TRANSIT PASS" OR "PASS" MEANS A SINGLE
15 TRANSIT PASS THAT CAN BE USED ON TRANSIT PROVIDED BY TRANSIT
16 AGENCIES ACROSS THE STATE.

17 (c) "TRANSIT AGENCY" MEANS A PROVIDER OF PUBLIC
18 TRANSPORTATION, AS DEFINED IN 49 U.S.C. SEC. 5302 (15), AS AMENDED.

19 (3) (a) NO LATER THAN OCTOBER 1, 2024, THE EXECUTIVE
20 DIRECTOR SHALL CREATE A STATEWIDE TRANSIT PASS EXPLORATORY
21 COMMITTEE TO PRODUCE A VIABLE PROPOSAL FOR THE CREATION,
22 IMPLEMENTATION, AND ADMINISTRATION OF A STATEWIDE TRANSIT PASS.
23 THE COMMITTEE SHALL MEET AS NECESSARY TO PRODUCE A VIABLE
24 PROPOSAL BY JULY 1, 2026, WITH THE GOAL OF IMPLEMENTING A
25 STATEWIDE TRANSIT PASS BY JANUARY 1, 2028.

26 (b) THE COMMITTEE CONSISTS OF THE FOLLOWING FIFTEEN
27 MEMBERS APPOINTED BY THE EXECUTIVE DIRECTOR:

1 (I) THREE REPRESENTATIVES FROM THE FIVE LARGEST TRANSIT
2 AGENCIES IN THE STATE;

3 (II) EIGHT REPRESENTATIVES FROM A DIVERSE GROUP OF TRANSIT
4 AGENCIES THROUGHOUT THE STATE INCLUDING AT LEAST ONE
5 REPRESENTATIVE FROM A TRANSIT AGENCY THAT SERVES A RURAL PART
6 OF THE STATE THAT IS NOT A RESORT COMMUNITY AND AT LEAST ONE
7 REPRESENTATIVE FROM A TRANSIT AGENCY THAT SERVES ONE OR MORE
8 RESORT COMMUNITIES;

9 (III) ONE REPRESENTATIVE OF AN ENTITY OR INTEREST GROUP
10 INVOLVED IN THE PROMOTION, PLANNING, OR DEVELOPMENT OF
11 PASSENGER RAIL SYSTEMS;

12 (IV) ONE REPRESENTATIVE FROM AN ORGANIZATION WITH A
13 STATEWIDE PERSPECTIVE REGARDING TRANSPORTATION; AND

14 (V) TWO REPRESENTATIVES OF THE DEPARTMENT, ONE WHO IS
15 KNOWLEDGEABLE ABOUT THE DEPARTMENT'S INTER-CITY REGIONAL BUS
16 SERVICE AND ONE WHO IS KNOWLEDGEABLE ABOUT THE DEPARTMENT'S
17 INNOVATIVE MOBILITY PROGRAM.

18 (c) MEMBERS OF THE COMMITTEE SERVE AT THE PLEASURE OF THE
19 EXECUTIVE DIRECTOR AND WITHOUT COMPENSATION.

20 (4) IN CONDUCTING ITS WORK AND IN PRODUCING A VIABLE
21 PROPOSAL FOR THE CREATION, IMPLEMENTATION, AND ADMINISTRATION
22 OF A STATEWIDE TRANSIT PASS, THE COMMITTEE SHALL CONSIDER THE
23 FOLLOWING:

24 (a) THE LOGISTICS OF CREATING A STATEWIDE TRANSIT PASS,
25 INCLUDING:

26 (I) A VIABLE STRUCTURE FOR THE PASS TO ALLOW PASS HOLDERS
27 TO USE SERVICES PROVIDED BY TRANSIT AGENCIES ACROSS THE STATE

1 WITH A SINGLE PASS;

2 (II) A PLAN FOR COORDINATION AMONG TRANSIT AGENCIES
3 ACROSS THE STATE TO IMPLEMENT AND ADMINISTER THE PASS;

4 (III) A METHOD FOR COST-SHARING THE EXPENSES IN CONNECTION
5 WITH THE CREATION, IMPLEMENTATION, ADMINISTRATION, AND
6 ADVERTISEMENT OF THE PASS;

7 (IV) A STRUCTURE FOR SHARING, APPORTIONING, AND
8 DISTRIBUTING REVENUE FROM THE SALE OF THE PASS AMONG THE TRANSIT
9 AGENCIES THAT PARTICIPATE IN THE PASS; AND

10 (V) THE POSSIBILITY OF CREATING A FORMULA TO DISTRIBUTE
11 REVENUE FROM THE SALE OF THE PASS AMONG THE TRANSIT AGENCIES
12 THAT PARTICIPATE IN THE PASS, THE FACTORS TO CONSIDER IN THE
13 CREATION OF SUCH A FORMULA, AND A DETERMINATION REGARDING THE
14 FREQUENCY WITH WHICH THE FORMULA WOULD BE RECALCULATED;

15 (b) A METHOD FOR DETERMINING THE PRICE OF A STATEWIDE
16 TRANSIT PASS, INCLUDING WHETHER THERE WILL BE OPTIONS FOR
17 DISCOUNTED PASSES FOR LOW-INCOME POPULATIONS AND CONSIDERATION
18 OF HOW TRANSIT OPERATORS WOULD CONTINUE TO COLLECT A FARE FROM
19 THE PASS THAT IS CONSISTENT WITH THEIR EXISTING FARE STRUCTURE;

20 (c) A STRUCTURE FOR THE SALE OF THE STATEWIDE TRANSIT PASS
21 TO INDIVIDUALS AND TO EMPLOYERS FOR THEIR EMPLOYEES, INCLUDING:

22 (I) AN OPT-IN OR OPT-OUT PROGRAM WITH A MOTOR VEHICLE
23 REGISTRATION OR WITH THE RENEWAL OF A DRIVER LICENSE OR STATE
24 IDENTIFICATION CARD ISSUED BY THE DEPARTMENT OF REVENUE;

25 (II) ONLINE SALES; AND

26 (III) SALES KIOSKS AT AIRPORTS, TRAIN AND BUS STATIONS,
27 TOURISM OFFICES, AND OTHER PHYSICAL LOCATIONS ACROSS THE STATE;

1 (d) THE SERVICES THAT WILL BE OFFERED TO STATEWIDE TRANSIT
2 PASS HOLDERS, INCLUDING:

3 (I) CONSIDERATION OF WHETHER THE PASS WOULD COVER ONLY
4 SERVICES ON FIXED ROUTES OR PROVIDE ACCESS-ON-DEMAND SERVICES IN
5 ADDITION TO SERVICES ON FIXED ROUTES;

6 (II) IF ACCESS-ON-DEMAND SERVICES WOULD BE INCLUDED IN THE
7 PASS, HOW THE COST OF THOSE RIDES FACTORS INTO THE COST OF THE
8 PASS;

9 (III) CONSIDERATION OF THE REQUIREMENTS OF THE FEDERAL
10 "AMERICANS WITH DISABILITIES ACT OF 1990", 42, U.S.C., SEC. 12101, ET
11 SEQ., AS AMENDED, REGARDING ACCESSIBILITY AND ACCESS TO TRANSIT;
12 AND

13 (IV) CONSIDERATION OF FEDERAL LAWS RELATING TO
14 ANTIDISCRIMINATION, INCLUDING TITLE VI OF THE FEDERAL "CIVIL
15 RIGHTS ACT OF 1964", PUB.L. 88-352, AS AMENDED;

16 (e) THE TYPES OF STATEWIDE TRANSIT PASSES THAT WOULD BE
17 OFFERED, INCLUDING DIFFERENT OPTIONS FOR THE DURATION OF THE PASS
18 TO ACCOMMODATE COLORADO RESIDENTS WHO MAY USE A PASS
19 YEAR-ROUND, FOR A PORTION OF THE YEAR, OR OTHER LONGER DURATION,
20 AND VISITORS TO COLORADO WHO MAY USE A PASS FOR A DAY, WEEK, OR
21 OTHER LIMITED DURATION;

22 (f) ADDITIONAL OPPORTUNITIES FOR COLLABORATION ACROSS
23 TRANSIT AGENCIES IN THE STATE, IN ADDITION TO THE CREATION,
24 IMPLEMENTATION, AND ADMINISTRATION OF A STATEWIDE TRANSIT PASS,
25 TO MAKE IT EASIER AND MORE APPEALING FOR PEOPLE TO USE TRANSIT,
26 INCLUDING:

27 (I) THE POSSIBILITY OF TRANSIT AGENCIES ALLOWING CUSTOMERS

1 TO PURCHASE A TICKET IN ONE TRANSACTION FOR AN ENTIRE TRIP THAT
2 REQUIRES TRANSIT SERVICES PROVIDED BY MULTIPLE TRANSIT AGENCIES;
3 AND

4 (II) THE POSSIBILITY OF TRANSIT AGENCIES SUBMITTING THEIR
5 TRIP PLANNING DATA TO A CENTRAL SOURCE TO ALLOW CUSTOMERS TO
6 CREATE AN ITINERARY THAT REQUIRES SERVICES PROVIDED BY MULTIPLE
7 TRANSIT AGENCIES;

8 (g) THE TECHNOLOGY THAT WOULD BE NEEDED TO MONITOR THE
9 USE OF THE STATEWIDE TRANSIT PASS AND TRACK RIDERSHIP ACROSS
10 TRANSIT AGENCIES TO ASSIST TRANSIT AGENCIES IN DETERMINING AND
11 UNDERSTANDING THE FINANCIAL IMPACT OF THE PASS IN THE FUTURE;

12 (h) ANY ADDITIONAL LOCAL, TRIBAL, STATE OR FEDERAL LAWS,
13 RULES, OR REGULATIONS THAT NEED TO BE CONSIDERED IN CONNECTION
14 WITH THE CREATION OF A STATEWIDE TRANSIT PASS;

15 (i) THE BEST METHOD FOR ADVERTISING AND MARKETING A
16 STATEWIDE TRANSIT PASS;

17 (j) THE POTENTIAL IMPACTS THAT A STATEWIDE TRANSIT PASS
18 WILL HAVE ON TRANSIT PASS PROGRAMS THAT ARE CURRENTLY OFFERED
19 BY TRANSIT AGENCIES;

20 (k) THE POTENTIAL IMPACTS OF SECTION 20 OF ARTICLE X OF THE
21 STATE CONSTITUTION TO LOCAL GOVERNMENTS IN CONNECTION WITH
22 REVENUE GENERATED BY THE SALE OF A STATEWIDE TRANSIT PASS;

23 (l) A PROPOSAL FOR THE STRUCTURE AND COMPOSITION OF A
24 PERMANENT ADVISORY BOARD TO OVERSEE THE CREATION,
25 IMPLEMENTATION, AND ADMINISTRATION OF A STATEWIDE TRANSIT PASS;

26 AND

27 (m) ANY OTHER ISSUES THAT NEED TO BE DISCUSSED OR

1 ADDRESSED, AS DEEMED NECESSARY AND APPROPRIATE BY A MAJORITY
2 VOTE OF THE MEMBERS OF THE COMMITTEE.

3 (5) IN PRODUCING A VIABLE PROPOSAL FOR THE CREATION,
4 IMPLEMENTATION, AND ADMINISTRATION OF A STATEWIDE TRANSIT PASS,
5 THE COMMITTEE SHALL SOLICIT INPUT FROM SUBJECT MATTER EXPERTS
6 AND INTERESTED PARTIES ACROSS THE STATE, INCLUDING:

7 (a) THE TRANSIT AND RAIL ADVISORY COMMITTEE CREATED IN
8 SECTION 43-1-1104 (1)(b);

9 (b) TRANSIT AGENCIES FROM ACROSS THE STATE, INCLUDING A
10 PRESENTATION BY AND DISCUSSION WITH MEMBERS OF THE COMMITTEE
11 REGARDING A STATEWIDE TRANSIT PASS AT AN ANNUAL MEETING
12 ORGANIZED BY A NONPROFIT ENTITY TO PROVIDE TRAINING ON A VARIETY
13 OF TOPICS, INCLUDING TRANSIT MANAGEMENT, LEADERSHIP
14 DEVELOPMENT, DRIVER SAFETY, SYSTEM SAFETY, HUMAN SERVICES
15 ISSUES, MOBILITY, AND POLICY ISSUES IN CONNECTION WITH THE FEDERAL
16 TRANSIT ADMINISTRATION AND THE DEPARTMENT; AND

17 (c) MEMBERS OF THE PUBLIC, INCLUDING AN OPPORTUNITY FOR
18 MEMBERS OF THE PUBLIC TO FOLLOW THE WORK OF THE COMMITTEE AND
19 TO PROVIDE WRITTEN COMMENTS REGARDING THE PROPOSAL FOR THE
20 CREATION, IMPLEMENTATION, AND ADMINISTRATION OF A STATEWIDE
21 TRANSIT PASS OR DISCUSSIONS IN CONNECTION WITH THE PROPOSAL.

22 (6) THE COMMITTEE SHALL SUBMIT ITS PROPOSAL FOR THE
23 CREATION, IMPLEMENTATION, AND ADMINISTRATION OF A STATEWIDE
24 TRANSIT PASS, INCLUDING RECOMMENDATIONS FOR ANY NECESSARY
25 LEGISLATION IN CONNECTION WITH THE PROPOSAL, TO THE EXECUTIVE
26 DIRECTOR AND THE MEMBERS OF THE TRANSPORTATION LEGISLATION
27 REVIEW COMMITTEE OF THE GENERAL ASSEMBLY ON OR BEFORE JULY 1,

1 2026.

2 **SECTION 2.** In Colorado Revised Statutes, **add** 39-22-560 as
3 follows:

4 **39-22-560. Credit against tax - taxpayer expenditures for**
5 **transit passes - legislative declaration - definitions.** (1) IN
6 ACCORDANCE WITH SECTION 39-21-304 (1), WHICH REQUIRES EACH BILL
7 THAT CREATES A NEW TAX EXPENDITURE TO INCLUDE A TAX PREFERENCE
8 PERFORMANCE STATEMENT AS PART OF A STATUTORY LEGISLATIVE
9 DECLARATION, THE GENERAL ASSEMBLY HEREBY FINDS AND DECLARES
10 THAT:

11 (a) THE GENERAL LEGISLATIVE PURPOSES OF THE TAX CREDIT
12 ALLOWED BY THIS SECTION ARE:

13 (I) TO INDUCE CERTAIN DESIGNATED BEHAVIOR BY TAXPAYERS,
14 SPECIFICALLY THE PURCHASE OF TRANSIT PASSES AND THE USE OF TRANSIT
15 AS AN ALTERNATIVE TO TRAVELING IN PERSONAL MOTOR VEHICLES; AND

16 (II) TO PROVIDE TAX RELIEF TO TAXPAYERS THAT USE TRANSIT AS
17 AN ALTERNATIVE TO TRAVELING IN PERSONAL MOTOR VEHICLES.

18 (b) THE SPECIFIC LEGISLATIVE PURPOSE OF THE TAX CREDIT
19 ALLOWED BY THIS SECTION IS TO INCREASE THE USE OF TRANSIT BY
20 TAXPAYERS AS AN ALTERNATIVE TO TRAVELING IN PERSONAL MOTOR
21 VEHICLES BY PROVIDING AN INCENTIVE TO TAXPAYERS WHO USE TRANSIT
22 ON A REGULAR BASIS AS EVIDENCED BY THE PURCHASE OF A TRANSIT PASS.
23 TO ALLOW THE GENERAL ASSEMBLY AND THE STATE AUDITOR TO
24 MEASURE THE EFFECTIVENESS OF THE CREDIT, THE DEPARTMENT OF
25 REVENUE, WHEN ADMINISTERING THE CREDIT, SHALL REQUIRE EACH
26 TAXPAYER WHO CLAIMS THE CREDIT TO PROVIDE INFORMATION ABOUT
27 THE SPECIFIC TRANSIT PASS PURCHASED, THE NUMBER OF MONTHS IN

1 WHICH THE TAXPAYER PURCHASED A TRANSIT PASS DURING THE INCOME
2 TAX YEAR FOR WHICH THE CREDIT IS CLAIMED, AND IF FEASIBLE, THE
3 NUMBER OF TRIPS TAKEN BY THE TAXPAYER USING TRANSIT DURING THE
4 INCOME TAX YEAR FOR WHICH THE CREDIT IS CLAIMED.

5 (2) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE
6 REQUIRES:

7 (a) "OFFICE" MEANS THE COLORADO ENERGY OFFICE CREATED IN
8 SECTION 24-38.5-101.

9 (b) "PUBLIC TRANSPORTATION ENTITY" MEANS A MASS TRANSIT
10 DISTRICT, A MASS TRANSIT AUTHORITY, OR ANY OTHER PUBLIC ENTITY
11 AUTHORIZED UNDER THE LAWS OF THIS STATE TO PROVIDE MASS
12 TRANSPORTATION SERVICES TO THE GENERAL PUBLIC.

13 (c) "TRANSIT PASS" MEANS ANY PASS, COUPON, TRANSFER, CARD,
14 IDENTIFICATION, TOKEN, TICKET, OR OTHER DOCUMENT ISSUED BY A
15 PUBLIC TRANSPORTATION ENTITY AND USED TO OBTAIN PUBLIC TRANSIT.

16 (3) FOR INCOME TAX YEARS BEGINNING ON OR AFTER JANUARY 1,
17 2024, BUT BEFORE JANUARY 1, 2029, SUBJECT TO THE PROVISIONS OF
18 SUBSECTION (4) OF THIS SECTION, THERE IS ALLOWED A CREDIT TO ANY
19 TAXPAYER IN AN AMOUNT EQUAL TO THIRTY PERCENT OF THE AMOUNT
20 SPENT BY THE TAXPAYER TO PURCHASE ONE OR MORE TRANSIT PASSES FOR
21 USE BY THE TAXPAYER DURING THE INCOME TAX YEAR FOR WHICH THE
22 CREDIT IS CLAIMED.

23 (4) (a) TO CLAIM THE CREDIT UNDER THIS SECTION, A TAXPAYER
24 MUST INCLUDE A CREDIT CERTIFICATE WITH THE INCOME TAX RETURN
25 FILED WITH THE DEPARTMENT OF REVENUE.

26 (b) THE OFFICE SHALL DEVELOP A PROCESS FOR ISSUING CREDIT
27 CERTIFICATES TO TAXPAYERS WHO INTEND TO CLAIM THE CREDIT

1 ALLOWED IN THIS SECTION. THE CREDIT CERTIFICATE MUST IDENTIFY THE
2 TAXPAYER AND CERTIFY THAT THE TAXPAYER PURCHASED ONE OR MORE
3 TRANSIT PASSES FOR THE TAXPAYER'S USE DURING THE INCOME TAX YEAR
4 FOR WHICH THE CREDIT IS CLAIMED. THE OFFICE SHALL DETERMINE THE
5 FORM AND MANNER FOR A TAXPAYER WHO REQUESTS A CREDIT
6 CERTIFICATE TO PROVIDE PROOF TO THE OFFICE THAT THE TAXPAYER
7 PURCHASED ONE OR MORE TRANSIT PASSES FOR THE TAXPAYER'S USE.

8 (5) THE AMOUNT OF ANY CREDIT ALLOWED UNDER THIS SECTION
9 THAT EXCEEDS THE TAXPAYER'S INCOME TAXES DUE IS REFUNDED TO THE
10 TAXPAYER.

11 (6) NO LATER THAN JANUARY 1, 2025, AND NO LATER THAN
12 JANUARY 1 OF EACH YEAR THEREAFTER THROUGH JANUARY 1, 2029, THE
13 OFFICE SHALL PROVIDE THE DEPARTMENT OF REVENUE WITH AN
14 ELECTRONIC REPORT OF THE TAXPAYERS RECEIVING A CREDIT CERTIFICATE
15 AS ALLOWED IN THIS SECTION FOR THE PREVIOUS CALENDAR YEAR THAT
16 INCLUDES THE FOLLOWING INFORMATION:

17 (a) EACH TAXPAYER'S NAME;

18 (b) THE AMOUNT THAT EACH TAXPAYER SPENT ON ONE OR MORE
19 TRANSIT PASSES DURING AN INCOME TAX YEAR FOR WHICH THE CREDIT IS
20 CLAIMED FOR THE TAXPAYER'S USE; AND

21 (c) THE AMOUNT OF THE CREDIT ALLOWED PURSUANT TO THIS
22 SECTION.

23 (7) THIS SECTION IS REPEALED, EFFECTIVE DECEMBER 31, 2033.

24 **SECTION 3. Act subject to petition - effective date.** This act
25 takes effect at 12:01 a.m. on the day following the expiration of the
26 ninety-day period after final adjournment of the general assembly; except
27 that, if a referendum petition is filed pursuant to section 1 (3) of article V

1 of the state constitution against this act or an item, section, or part of this
2 act within such period, then the act, item, section, or part will not take
3 effect unless approved by the people at the general election to be held in
4 November 2024 and, in such case, will take effect on the date of the
5 official declaration of the vote thereon by the governor.