

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

**BILL E**

LLS NO. 25-0222.01 Rebecca Bayetti x4348

**HOUSE BILL**

---

**HOUSE SPONSORSHIP**

**Marshall and Soper**, Weissman, Frizell

**SENATE SPONSORSHIP**

**Mullica**,

---

**House Committees**

**Senate Committees**

---

**A BILL FOR AN ACT**

101 **CONCERNING THE CREATION OF A STATE TAX EXPENDITURE AND**  
102 **GRANT OPPORTUNITY DATABASE.**

---

**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/>.)*

**Legislative Oversight Committee Concerning Tax Policy.** The bill creates an online database managed by the department of revenue that includes information on all qualifying state tax expenditures and state grant opportunities. A state grant opportunity is any grant funded by state money or administered by the state. A qualifying state tax expenditure is any state tax expenditure for which at least one of the following applies:

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.

- A limited amount of dollars or credits is available;
- To qualify for the tax expenditure, a discretionary determination made by a state agency is necessary; or
- To qualify for the tax expenditure, a person must submit an application to and receive a certificate or other designation of approval from a state agency.

The database must be created by December 31, 2026, and must be reviewed and updated on an annual basis.

---

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

2 **SECTION 1.** In Colorado Revised Statutes, **add** 24-35-122 as  
3 follows:

4 **24-35-122. Database of state tax expenditures and grant**  
5 **opportunities - creation - definitions.** (1) AS USED IN THIS SECTION,  
6 UNLESS THE CONTEXT OTHERWISE REQUIRES:

7 (a) "QUALIFYING STATE TAX EXPENDITURE" OR "TAX  
8 EXPENDITURE" MEANS A STATE TAX EXPENDITURE FOR WHICH AT LEAST  
9 ONE OF THE FOLLOWING APPLIES:

- 10 (I) A LIMITED AMOUNT OF DOLLARS OR CREDITS IS AVAILABLE;
- 11 (II) TO QUALIFY FOR THE TAX EXPENDITURE, A DISCRETIONARY  
12 DETERMINATION MADE BY A STATE AGENCY IS NECESSARY; OR
- 13 (III) TO QUALIFY FOR THE TAX EXPENDITURE, A PERSON MUST  
14 SUBMIT AN APPLICATION TO AND RECEIVE A CERTIFICATE OR OTHER  
15 DESIGNATION OF APPROVAL FROM A STATE AGENCY.

16 (b) "STATE GRANT OPPORTUNITY" OR "GRANT" IS A GRANT FUNDED  
17 BY STATE MONEY OR ADMINISTERED BY THE STATE.

18 (2) NO LATER THAN DECEMBER 31, 2026, THE EXECUTIVE  
19 DIRECTOR OF THE DEPARTMENT OF REVENUE OR THE EXECUTIVE  
20 DIRECTOR'S DESIGNEE SHALL CREATE AND MAINTAIN A SEARCHABLE  
21 DATABASE OF ALL QUALIFYING STATE TAX EXPENDITURES AND STATE

1 GRANT OPPORTUNITIES AND SHALL MAKE THE DATABASE ACCESSIBLE  
2 FROM ITS WEBSITE.

3 (3) (a) THE DATABASE CREATED IN SUBSECTION (2) OF THIS  
4 SECTION MUST BE EASILY NAVIGABLE AND INCLUDE THE FOLLOWING  
5 INFORMATION FOR EACH QUALIFYING STATE TAX EXPENDITURE OR STATE  
6 GRANT OPPORTUNITY:

7 (I) THE INTENDED PURPOSE OF THE TAX EXPENDITURE OR GRANT;

8 (II) ELIGIBILITY CRITERIA FOR TAX EXPENDITURE OR GRANT  
9 APPLICANTS;

10 (III) THE AVAILABLE TAX EXPENDITURE OR GRANT AMOUNT PER  
11 APPLICANT, IF THERE IS A SET AMOUNT, OR A RANGE OF AVAILABLE TAX  
12 EXPENDITURE OR GRANT AMOUNTS;

13 (IV) APPLICATION PROCEDURES;

14 (V) TIMELINES FOR APPLICATION AND SELECTION;

15 (VI) ANY AVAILABLE GRANT WRITING AND APPLICATION  
16 ASSISTANCE;

17 (VII) PERFORMANCE CRITERIA AND REPORTING REQUIREMENTS;

18 AND

19 (VIII) CONTACT INFORMATION FOR QUESTIONS REGARDING THE  
20 TAX EXPENDITURE OR GRANT.

21 (b) THE INFORMATION REQUIRED BY THIS SUBSECTION (3) MAY BE  
22 PRESENTED IN THE DATABASE AS REGULARLY UPDATED LINKS TO OTHER  
23 STATE AGENCY OR DEPARTMENT WEBSITES THAT INCLUDE THE REQUIRED  
24 INFORMATION.

25 (4) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE  
26 OR THE EXECUTIVE DIRECTOR'S DESIGNEE SHALL CONTINUOUSLY REVIEW  
27 AND UPDATE THE DATABASE CREATED IN THIS SECTION.

1           (5) UPON REQUEST, A STATE AGENCY OR DEPARTMENT SHALL  
2 PROVIDE THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE OR  
3 THE EXECUTIVE DIRECTOR'S DESIGNEE WITH INFORMATION NECESSARY TO  
4 CREATE AND UPDATE THE DATABASE CREATED IN THIS SECTION.

5           **SECTION 2. Act subject to petition - effective date.** This act  
6 takes effect at 12:01 a.m. on the day following the expiration of the  
7 ninety-day period after final adjournment of the general assembly; except  
8 that, if a referendum petition is filed pursuant to section 1 (3) of article V  
9 of the state constitution against this act or an item, section, or part of this  
10 act within such period, then the act, item, section, or part will not take  
11 effect unless approved by the people at the general election to be held in  
12 November 2026 and, in such case, will take effect on the date of the  
13 official declaration of the vote thereon by the governor.