

## AGENDA

### Tax Expenditure Evaluation Interim Study Committee

House Committee Room 0112, State Capitol Building

Wednesday, July 24, 2019

9:00 A.M.

- 9:00 a.m. Single Subject Considerations**
- *Esther van Mourik, Senior Attorney, Office of Legislative Legal Services*
- 9:10 a.m. Overview of Policy Considerations**
- *Michelle Colin, Senior Legislative Audit Manager, Office of the State Auditor*
  - *Trey Standley, Legislative Audit Manager, Office of the State Auditor*
- 9:30 a.m. Policy Considerations I: Repeal**
- *Crop Hail Insurance Premium Tax Exemption*
  - *Occasional Sale of Liquor by Public Auction Exemption*
  - *Sales to Residents of Bordering States Exemption*
  - *Pre-1987 Net Operating Loss Deduction for Individuals, Estates, and Trusts*
  - *Previously Taxed Income or Gain Deduction for C-Corporations*
- 10:00 a.m. Policy Considerations II: Clarify Statute**
- *Farm Close-Out Sales Tax Exemption*
  - *Long-Term Lodging Exemption*
  - *Newspapers Exemption*
  - *Biogas Production Components Sales Tax Exemption*
  - *Agricultural Inputs Sales Tax Exemption*
  - *Employee Retirement Plan Insurance Premium Tax Deduction*
  - *Excise Tax Credit for Unsalable Alcoholic Beverages*
  - *Colorado Net Operating Loss Deduction for C-Corporations*
- 11:30 a.m. Lunch Break**
- 1:00 p.m. Policy Considerations III: Effectiveness**
- *Agricultural Lease Deduction*
  - *Hunger Relief Income Tax Credit*
  - *Crop and Livestock Contribution Corporate Income Tax Credit*
  - *Sacramental Wines Excise Tax Exemption*
  - *Fraternal Society Exemption*
  - *Insurance Premium Tax Expenditures*
  - *Child Care Expense Credit*
  - *On-Demand Aircraft Used Outside State Exemption*
  - *Historic Property Preservation Credit*
  - *Deduction for Wages and Salaries Due to Internal Revenue Code 280C*
  - *State Income Tax Refund Deductions for Individuals, Estates, and Trusts*
  - *Non-Profit Transit Agency Fuel Tax Exemption*
- 6:00 p.m. Expected Adjournment**