

Sen. Chris Hansen, *Chair*
Sen. Chris Kolker
Sen. Larry Liston

Rep. Adrienne Benavidez, *Vice-Chair*
Rep. Shannon Bird
Rep. Dan Woog



Legislative Oversight Committee Concerning Tax Policy & Task Force

State Capitol Building, Room 029
Denver, Colorado 80203-1784
(303) 866-3521



July 18, 2022

Honorable Members of the Task Force Concerning Tax Policy:

Pursuant to Section 39-21-403 (2)(b), C.R.S., the Legislative Oversight Committee Concerning Tax Policy ("committee") is required annually to define, in writing, the scope of tax policy to be considered for the committee and the Task Force Concerning Tax Policy ("task force").

For 2022, the scope of tax policy to be considered for the **committee** is:

- tax expenditure evaluations produced by the Office of the State Auditor, and the policy considerations contained therein;
- recommendations, proposals, and studies arising from the work of the task force; and
- other tax expenditure policy considerations arising during the work of the committee.

For 2022, the scope of tax policy to be considered for the **task force** is:

- applying the state income tax to federal adjusted gross income rather than federal taxable income; and
- options for expanding the sales and use tax to apply to services, including but not limited to tangible personal property services, real property services, and/or personal and professional services, with attention to the long-term impacts on the tax base, the effects on households of different incomes, business-to-business transactions, vertically integrated businesses, and tax pyramiding.

The committee directs the task force to prioritize these tax policies in the order in which they are listed.

Respectfully,

Senator Chris Hansen, Chair

Representative Adrienne Benavidez, Vice-Chair

Senator Chris Kolker

Representative Shannon Bird

Senator Larry Liston

Representative Dan Woog