

Rep. Mike Weissman, *Chair*  
Rep. Lisa Frizell  
Rep. Bob Marshall

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



## Legislative Oversight Committee Concerning Tax Policy & Task Force

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



August 30, 2023

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 2023, 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 2023, 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;
- options for facilitating the construction of affordable housing units through tax policy as well as options for addressing the affordability of home ownership and rental housing through tax policy; and
- the creation of a "permanent fund" associated with the state's levy and collection of severance tax.

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


Respectfully,


  
\_\_\_\_\_  
Representative Mike Weissman, Chair

  
\_\_\_\_\_  
Representative Lisa Frizell

  
\_\_\_\_\_  
Representative Bob Marshall

  
\_\_\_\_\_  
Senator Chris Hansen, Vice-Chair

  
\_\_\_\_\_  
Senator Chris Kolker

  
\_\_\_\_\_  
Senator Larry Liston