



Legislative Council Staff
Nonpartisan Services for Colorado's Legislature

Memorandum

August 21, 2023

TO: Interested Persons

FROM: Katie Ruedebusch, Principal Research Analyst, 303-866-3001

SUBJECT: Legislative Oversight Committee Concerning Tax Policy and Task Force Overview

Summary

This memorandum provides information regarding the Legislative Oversight Committee Concerning Tax Policy and the Task Force Concerning Tax Policy during the 2023 legislative interim.

Legislative Oversight Committee Concerning Tax Policy

Pursuant to Section 39-21-401, C.R.S., the Legislative Oversight Committee Concerning Tax Policy (committee) is required to review the state's current tax policy and request legislation as necessary. The committee must also consider the policy considerations of the tax expenditure evaluations prepared by the Office of the State Auditor. In addition to its duties, the committee oversees and defines the scope of the Legislative Oversight Committee Concerning Tax Policy Task Force (task force). The committee must meet at least four times each year.

Contents

Legislative Oversight Committee Concerning Tax Policy	Page 1
Task Force Concerning Tax Policy	Page 2
Legislative Staff Support Requirements for Interim Legislation	Page 4

2023 scope of committee and task force. The scope of tax policy to be considered by the committee and the task force will be attached to the end of this memorandum when approved.

2023 membership. There are six members on the committee, three Senators and three Representatives. The President of the Senate and the Speaker of the House each appoint two members, and the minority leaders of each house will each appoint one members. The chair and the vice-chair of the committee will alternate annually between the two chambers, with a

Open records requirements: Pursuant to Section 24-72-202 (6.5)(b), C.R.S., research memoranda and other final products of Legislative Council Staff are considered public records and subject to public inspection unless: a) the research is related to proposed or pending legislation; and b) the legislator requesting the research specifically asks that the research be permanently considered "work product" and not subject to public inspection. If you would like to designate this memorandum to be permanently considered "work product" not subject to public inspection, or if you think additional research is required and this is not a final product, please contact the Legislative Council Librarian at (303) 866-4011 within seven days of the date of the memorandum.



Representative serving as the chair in odd-years and a Senator serving as the chair in even-years.

Table 1 shows the 2023 membership of the committee.

Table 1
2023 Committee Membership

Representatives	Senators
Rep. Mike Weissman, Chair	Sen. Chris Hansen, Vice Chair
Rep. Lisa Frizell	Sen. Chris Kolker
Rep. Bob Marshall	Sen. Larry Liston

To date, the committee will meet:

- Thursday, August 24;
- Wednesday, August 30;
- Thursday, September 7; and
- Wednesday, September 13.

All meetings begin at 10:00 a.m. in House Committee Room 0112 at the State Capitol.

Meeting requirements for committee members. Each committee member is required to attend at least one regular task force meeting. Committee members are encouraged to attend separate task force meetings.

Task Force Concerning Tax Policy

Pursuant to Section 39-21-404, C.R.S., the task force is required to study issues within its scope defined by the committee, and propose tax policy modifications for committee consideration. In addition, by October 1 of each year, the task force must submit a report to the committee including, but not limited to: the issues studied by the task force, any legislative proposals, and summaries of its activities. The task force is required to meet at least six times per year. The task force may work with other state agencies, organizations, or task forces that are working on similar tax policy issues.

Task Force members. The task force consists of 21 members as follows:

- four nonvoting legislative staff members appointed by directors of the Legislative Council (LCS), Office of Legislative Legal Services (OLLS), Joint Budget Committee (JBC), and Office of the State Auditor (OSA);
- one voting representative of the Office of State Planning and Budgeting (OSPB);



- one voting representative of the Department of Revenue (DOR);
- one voting representative of the Office of Economic Development and International Trade (OEDIT);
- one voting representative of the Department of the Treasury; and
- thirteen voting members as follows:
 - one member from a state public or private institution of higher education with knowledge of tax policy;
 - one member from a state public or private institution of higher education with knowledge of economics;
 - four members representing local government as follows:
 - one from a home rule city or city and county;
 - one from a statutory city;
 - one from a home rule county; and
 - one from a statutory county;
 - two tax law practitioners who are not employed by a home rule or statutory city or city and county;
 - two certified public accountants with state and local tax experience who are not employed by a home rule or statutory city or city and county;
 - one member representing a small business;
 - one member representing a large business; and
 - one member representing a nonprofit organization with expertise in tax policy.

Table 2 shows the 2023 membership of the task force.

Table 2
2023 Task Force Membership

Non-voting Members	
Jason Gelender, OLLS	Trey Standley, OSA
Jon Catlett, JBC	Greg Sobetski, LCS
Voting Members	
Kevin Amirehsani, OSPB	Jason Meyers, Town of Frederick
Chris Brown, Common Sense Institute	Donald Pacheco, Equitable Advisors, LLC
Dianne Criswell, Special District Association	Stacey Roberts, TaxOps, LLC
Richard Elsner, Park County	Henry Sobanet, Colorado State University, <i>Chair</i>
Steve Ellington, City and County of Denver	Rhonda Sparlin, RubinBrown
<i>Vacant</i> , DOR	Lance Williams, Deloitte Tax, LLP
Phil Horwitz, Moss Adams, <i>Vice-Chair</i>	Dave Young, Colorado State Treasurer
Jeff Kraft, OEDIT	Jeffrey Zax, University of Colorado
Kelly McNicholas Kury, Pitkin County	



Legislative Staff Support

Committee staff. Legislative Council Staff is charged with assisting the committee and task force in its activities. In 2023, the committee staff includes Katie Ruedebusch and the LCS economics team. If you have any questions or would like any additional information concerning the committee or task force, please send an e-mail to taxpolicycommittee.ga@coleg.gov.

Committee staff will post regular updates to the committee website at <https://leg.colorado.gov/committees/legislative-oversight-committee-concerning-tax-policy-task-force/2023-regular-session>

Fiscal note staff. Legislative Council Staff provides fiscal notes for committee legislation and other analyses requested by the committee. To discuss the fiscal impact of legislation or to request a fiscal analysis, please contact the staff listed above.

Legal services staff. Additionally, attorneys at the Office of Legislative Legal Services provide legal and bill drafting assistance to the committee. For assistance in these areas, please contact Pierce Lively (pierce.lively@coleg.gov).

Requirements for Interim Legislation

Committee approval. The committee may refer up to five bills to the Legislative Council, and bills must be approved at public meetings of the committee. The committee must request bill drafts by September 20 and may refer up to 5 bill drafts to Legislative Council by November 1. Bill drafts and fiscal notes will be sent to committee members at least three days prior to this meeting.

Legislative Council review. The Legislative Council will meet on November 15 to consider any bills approved by interim committees. Bills not approved by Legislative Council may be introduced during the regular session, but such bills will count against a member's five-bill limit. Committee bills must have prime sponsors prior to consideration by the Legislative Council.