



Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

Memorandum

July 9, 2024

TO: Members of the Legislative Oversight Committee Concerning Tax Policy
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 2024 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).

2024 scope of committee and task force. The scope of tax policy to be considered by the committee and the task force is determined each year by the committee. The scope of tax policy determined for the 2024 interim will be attached to the end of this memorandum when approved.

2024 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 Representative serving as the chair in odd-years and a Senator serving as the chair in even years.

Table 1 shows the 2024 membership of the committee.



Table 1
Legislative Oversight Committee Membership

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

To date, following dates have been selected for committee meetings:

- Monday, July 29;
- Thursday, August 15; and
- Friday, September 27.

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 2024 membership of the task force.

Table 2
Task Force Concerning Tax Policy Membership

Non-Voting Members	
Jason Gelender, OLLS	Trey Standley, OSA
Jon Catlett, JBC	Greg Sobetski, LCS
Voting Members	
Chris Brown, Common Sense Institute	Brendon Reese, DOR
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	Anders Shropshire, OSPB
Phil Horwitz, Moss Adams, <i>Vice-Chair</i>	Rhonda Sparlin, RubinBrown
Jeff Kraft, OEDIT	Lance Williams, Deloitte Tax, LLP
Kelly McNicholas Kury, Pitkin County	Dave Young, Colorado State Treasurer
Jason Meyers, Town of Frederick	Jeffrey Zax, University of Colorado
Donald Pacheco, Equitable Advisors, LLC	



Legislative Staff Support

Committee staff. Legislative Council Staff is charged with assisting the committee and task force in its activities. In 2024, 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/content/ilocctptf2024ascheduleandmeetingmaterials>

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 August 20 and may refer up to 5 bill drafts to Legislative Council by October 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 October 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.