

CHAPTER 313

TAXATION

HOUSE BILL 99-1339

BY REPRESENTATIVES Piffner, Paschall, Fairbank, Keller, McKay, McPherson, Scott, Vigil, Bacon, Dean, Grossman, Hefley, Lee, Morrison, Nunez, Stengel, Swenson, Witwer, and Young; also SENATORS Teck, Andrews, Hernandez, Pascoe, Rupert, and Weddig.

AN ACT

CONCERNING THE EXPANSION OF PROPERTY TAX EXEMPTIONS FOR ENTITIES THAT SERVE CHILDREN.

Be it enacted by the General Assembly of the State of Colorado:

SECTION 1. 39-1-102 (15.5), Colorado Revised Statutes, is amended to read:

39-1-102. Definitions. As used in articles 1 to 13 of this title, unless the context otherwise requires:

(15.5) (a) "School" means:

(I) An educational institution having a curriculum comparable to that of a publicly supported elementary or secondary school or college, or any combination thereof, and requiring daily attendance; OR

(II) AN INSTITUTION THAT IS LICENSED AS A CHILD CARE CENTER PURSUANT TO ARTICLE 6 OF TITLE 26, C.R.S., AND THAT IS OPERATED BY AND AS AN INTEGRAL PART OF A NOT-FOR-PROFIT EDUCATIONAL INSTITUTION THAT MEETS THE REQUIREMENTS OF SUBPARAGRAPH (I) OF THIS PARAGRAPH (a).

(b) "SCHOOL" INCLUDES ANY EDUCATIONAL INSTITUTION THAT MEETS THE REQUIREMENTS SET FORTH IN SUBPARAGRAPH (I) OR (II) OF PARAGRAPH (a) OF THIS SUBSECTION (15.5), EVEN IF SUCH EDUCATIONAL INSTITUTION MAINTAINS HOURS OF OPERATION IN EXCESS OF THE MINIMUM HOUR REQUIREMENTS OF SECTION 22-32-109 (1) (n) (I), C.R.S.

SECTION 2. No appropriation. The general assembly has determined that this act can be implemented within existing appropriations, and therefore no separate

Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.

appropriation of state moneys is necessary to carry out the purposes of this act.

SECTION 3. Applicability. This act shall apply to property tax years commencing on or after January 1, 1999.

SECTION 4. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

Approved: June 3, 1999