

CHAPTER 249

TAXATION

SENATE BILL 00-185

BY SENATORS Phillips, Linkhart, Rupert, Reeves, Teck, Epps, Hernandez, Martinez, Perlmutter, Tanner, Weddig, and Wham;
also REPRESENTATIVES Hagedorn, Bacon, Coleman, Gagliardi, Gotlieb, Leyba, Plant, and Tapia.

AN ACT

CONCERNING THE EXCLUSION OF MEDICAID PAYMENTS SPECIFICALLY PROVIDED FOR THE PAYMENT OF
MEDICARE PREMIUMS WHEN DETERMINING WHETHER A PERSON QUALIFIES FOR ASSISTANCE GRANTS,
AND MAKING AN APPROPRIATION IN CONNECTION THEREWITH.

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

SECTION 1. 39-31-101 (3) (b), Colorado Revised Statutes, is amended to read:

39-31-101. Real property tax assistance - eligibility - applicability. (3) Such grant shall be allowed to such persons as described in subsection (1) of this section who meet the following requirements:

(b) Have income from all sources for the taxable year of less than eleven thousand dollars if single or, in the case of a husband and wife, less than fourteen thousand seven hundred dollars including, but not limited to, for this purpose, alimony, support money, cash public assistance and relief, pension or annuity benefits, federal social security benefits, veterans' benefits, ~~(except those specific veterans' benefits that are service-connected disability compensation payments)~~; nontaxable interest, workers' compensation, and unemployment compensation benefits. ~~but not including~~ FOR THE PURPOSES OF THIS PARAGRAPH (b), THE FOLLOWING SHALL NOT BE CONSIDERED INCOME:

(I) Outright gifts;

(II) MEDICAID PAYMENTS SPECIFICALLY PROVIDED FOR THE PAYMENT OF MEDICARE PREMIUMS; AND

(III) THOSE SPECIFIC VETERANS' BENEFITS THAT ARE SERVICE-CONNECTED DISABILITY COMPENSATION PAYMENTS. FOR THE PURPOSES OF THIS SUBPARAGRAPH

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

(III), "service-connected disability compensation payments" means those payments made for permanent disability, which disability shall be limited to loss of or loss of use of both lower extremities so as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair; loss of use of both hands; blindness in both eyes, including such blindness with only light perception; or loss of one lower extremity together with residuals or organic disease or injury ~~which~~ THAT so affects the functions of balance or propulsion as to preclude locomotion without the use of a wheelchair.

SECTION 2. 39-31-104 (3) (b), Colorado Revised Statutes, is amended to read:

39-31-104. Heat or fuel expenses assistance - eligibility - applicability.

(3) Such grant shall be allowed to such persons as described in subsection (1) of this section who meet the following requirements:

(b) Have income from all sources for the taxable year of less than eleven thousand dollars if single or, in the case of a husband and wife, less than fourteen thousand seven hundred dollars including, but not limited to, for this purpose, alimony, support money, cash public assistance and relief, pension or annuity benefits, federal social security benefits, veterans' benefits, ~~(except those specific veterans' benefits that are service-connected disability compensation payments)~~; nontaxable interest, workers' compensation, and unemployment compensation benefits. ~~but not including~~ FOR THE PURPOSES OF THIS PARAGRAPH (b), THE FOLLOWING SHALL NOT BE CONSIDERED INCOME:

(I) Outright gifts;

(II) MEDICAID PAYMENTS SPECIFICALLY PROVIDED FOR THE PAYMENT OF MEDICARE PREMIUMS; AND

(III) THOSE SPECIFIC VETERANS' BENEFITS THAT ARE SERVICE-CONNECTED DISABILITY COMPENSATION PAYMENTS. FOR THE PURPOSES OF THIS SUBPARAGRAPH (III), "service-connected disability compensation payments", as used in this paragraph (b), means those payments made for permanent disability, which disability shall be limited to loss of or loss of use of both lower extremities so as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair; loss of use of both hands; blindness in both eyes, including such blindness with only light perception; or loss of one lower extremity together with residuals or organic disease or injury ~~which~~ THAT so affects the functions of balance or propulsion as to preclude locomotion without the use of a wheelchair.

SECTION 3. Appropriation. (1) In addition to any other appropriation, there is hereby appropriated, out of any moneys in the general fund not otherwise appropriated, to the department of revenue, for the fiscal year beginning July 1, 1999, the sum of two hundred seventy-seven thousand one hundred fourteen dollars (\$277,114), or so much thereof as may be necessary, for the implementation of this act. For purposes of complying with the limitation on state fiscal year spending imposed by Article X, Section 20 of the State Constitution, these moneys are included for informational purposes as they are continuously appropriated by a permanent statute or constitutional provision and, therefore, are not subject to the limitation of General Fund appropriations as set forth in Section 24-75-201.1 (III) (C), Colorado

Revised Statutes".

(2) In addition to any other appropriation, there is hereby appropriated, out of any moneys in the general fund not otherwise appropriated, to the department of revenue, for the fiscal year beginning July 1, 2000, the sum of five hundred fifty-four thousand two hundred twenty-eight dollars (\$554,228), or so much thereof as may be necessary, for the implementation of this act. For purposes of complying with the limitation on state fiscal year spending imposed by Article X, Section 20 of the State Constitution, these moneys are included for informational purposes as they are continuously appropriated by a permanent statute or constitutional provision and, therefore, are not subject to the limitation of General Fund appropriations as set forth in Section 24-75-201.1 (III) (C), Colorado Revised Statutes.

SECTION 4. Applicability. The provisions of this act shall apply to grants claimed for property tax years commencing on or after January 1, 2000.

SECTION 5. 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: May 26, 2000