

CHAPTER 230

GOVERNMENT - STATE

HOUSE BILL 02-1333

BY REPRESENTATIVE(S) Stengel, Coleman, Fritz, Marshall, Plant, and Schultheis;
also SENATOR(S) Fitz-Gerald.

AN ACT

CONCERNING RECOMMENDATIONS OF THE HOUSE COMMITTEE ON FINANCE RELATING TO THE CONTINUATION OF REQUIREMENTS FOR CERTAIN REPORTS TO THE GENERAL ASSEMBLY FROM EXECUTIVE AGENCIES, AND, IN CONNECTION THEREWITH, REPEALING REPORTING REQUIREMENTS TO THE GENERAL ASSEMBLY THAT ARE OBSOLETE.

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

SECTION 1. 39-1-104 (16) (a), Colorado Revised Statutes, is amended to read:

39-1-104. Valuation for assessment - definitions. (16) (a) During each property tax year, ~~beginning with the property tax year which commences January 1, 1983,~~ the director of research of the legislative council shall contract with a private person for a valuation for assessment study to be conducted as set forth in this subsection (16). The study shall be conducted in all counties of the state to determine whether or not the assessor of each county has, in fact, used all manuals, formulas, and other directives required by law to arrive at the valuation for assessment of each and every class of real and personal property in the county. The person conducting the study shall sample each class of property in a statistically valid manner, and the aggregate of such sampling shall equal at least one percent of all properties in each county of the state. The sampling shall show that the various areas, ages of buildings, economic conditions, and uses of properties have been sampled. Such study shall be completed, and a final report of the findings and conclusions thereof shall be submitted to ~~the general assembly and~~ the state board of equalization, by September 15 of the year in which the study is conducted.

SECTION 2. The introductory portion to 39-1-104.2 (6), Colorado Revised Statutes, is amended to read:

39-1-104.2. Legislative declaration - adjustment of residential rate. (6) No

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

later than January 15 of each year in which there is a change in the level of value used in determining actual value, the administrator shall report to ~~the general assembly~~ and the state board of equalization:

SECTION 3. 39-2-119, Colorado Revised Statutes, is amended to read:

39-2-119. Annual report. As soon after the end of each calendar year as may be practicable, the property tax administrator shall prepare a report covering the activities of the division of property taxation during such calendar year. Such report shall set forth the aggregate valuation for assessment of all taxable property in the state and in each county thereof, by classes and subclasses, for the two latest calendar years, the levies imposed by each political subdivision during the preceding calendar year, and the aggregate amount of taxes produced by such levies in the state and each county thereof, together with such other information as the administrator deems necessary. Such report shall be published in accordance with the provisions of section 24-1-136, C.R.S. Copies of the report shall be furnished to the governor ~~and members of the general assembly~~ and made available for distribution to the public.

SECTION 4. Repeal. 39-3.5-117, Colorado Revised Statutes, is repealed as follows:

39-3.5-117. Report. ~~No later than May 1, 1980, and each May 1 thereafter, the state treasurer shall submit to the general assembly a report concerning tax deferral for the elderly, as set forth in this article. Such report shall include data concerning the number of taxpayers establishing claims for deferral, the amount of taxes deferred in each county, and such other data as the state treasurer may deem useful.~~

SECTION 5. Repeal. 39-22-515 (5), Colorado Revised Statutes, is repealed as follows:

39-22-515. Tax credit for qualified equipment utilizing postconsumer waste.
(5) ~~(a) The department of revenue shall prepare a report on the effectiveness of the tax credit allowed pursuant to the provisions of subsection (1) of this section. Said report shall include the following information based upon the most current information available at the time of preparation:~~

~~(I) The number of taxpayers who were allowed the tax credit and the aggregate dollar amount of tax credits allowed;~~

~~(II) The volume of postconsumer waste utilized by qualified equipment for which said tax credit was allowed which would have otherwise been disposed of as waste and the percentage that said volume of postconsumer waste constitutes of the total volume of materials utilized in the manufacture of products;~~

~~(III) The number of new employees resulting from the use of qualified equipment for which said tax credit was allowed;~~

~~(IV) The amount of property tax revenues attributable to qualified equipment for which said tax credit was allowed; and~~

~~(V) The types and quantity of products produced from qualified equipment for~~

~~which said tax credit was allowed:~~

~~(b) The department of revenue shall contract with such other person or persons as said department deems necessary for the proper preparation of the report. The department of revenue shall seek and accept the performance of in-kind services from taxpayers who were allowed a tax credit pursuant to subsection (1) of this section and moneys from public nonstate sources and from private sources for the preparation of such report. In addition, the department of revenue shall seek and accept grants from the Colorado office of energy conservation or from any other state agency for the collection of data for such report. Said department may expend such public and private moneys for purposes of the report subject to appropriation by the general assembly.~~

~~(c) Any taxpayer who is allowed the credit pursuant to the provisions of subsection (1) of this section shall make available, upon request of the department of revenue, such information as is necessary for said department to prepare the report required by paragraph (a) of this subsection (5).~~

~~(d) The report shall be submitted to the general assembly no later than January 1, 1997.~~

SECTION 6. 39-22-524 (7) (a), Colorado Revised Statutes, is amended to read:

39-22-524. Tax credit for individuals contributing matching funds for individual development accounts - repeal. (7) (a) The designated nonprofit organization shall submit a report to the state auditor ~~and the legislative audit committee~~ annually that evaluates the implementation of the IDA program and information concerning the amounts of tax credits claimed and allowed under the IDA program. For purposes of preparing the report required by this subsection (7), the designated nonprofit organization shall have access to all records and documents applicable to the IDA program maintained by a sponsoring organization. The state auditor may audit the report submitted by the designated nonprofit organization to verify the accuracy of the credits claimed.

SECTION 7. 39-22-703 (2) (a), Colorado Revised Statutes, is amended to read:

39-22-703. Contributions credited to nongame and endangered wildlife cash fund - appropriation. (2) The general assembly shall appropriate annually from the nongame and endangered wildlife cash fund:

(a) To the division of wildlife of the department of natural resources such amount as is necessary for preserving, protecting, perpetuating, and enhancing nongame and endangered wildlife in this state, including the department's administrative expenses in connection therewith. ~~This division shall report to the senate agriculture, natural resources, and energy committee and to the house of representatives agriculture, livestock, and natural resources committee by February 1 of each year the dollar amount expended by the nongame wildlife and the endangered wildlife activities and programs in this state.~~

SECTION 8. 39-22-802 (1), Colorado Revised Statutes, is amended to read:

39-22-802. Contributions credited to Colorado domestic abuse program fund - appropriation. (1) The department of revenue shall determine annually the total amount designated pursuant to section 39-22-801 and shall report such amount to the state treasurer. ~~and to the general assembly.~~ The state treasurer shall credit such amount to the Colorado domestic abuse program fund, a cash fund ~~which is~~ hereby established in the state treasury. The controller, upon presentation of vouchers properly drawn and signed by the executive director of the department of human services, pursuant to section 26-7.5-105, C.R.S., shall issue warrants drawn on the Colorado domestic abuse program fund. All moneys in the Colorado domestic abuse program fund at the end of a fiscal year, after appropriations made pursuant to subsection (3) of this section, shall remain in the fund to be used for the purposes set forth in article 7.5 of title 26, C.R.S., and shall not revert to the general fund. Any interest earned on moneys in the fund shall remain in the fund to be used for the purposes of article 7.5 of title 26, C.R.S.

SECTION 9. 39-22-1302 (1), Colorado Revised Statutes, is amended to read:

39-22-1302. Contributions credited to homeless prevention activities program fund - appropriation. (1) The department of revenue shall determine annually the total amount designated pursuant to section 39-22-1301 and shall report such amount to the state treasurer. ~~and to the general assembly.~~ The state treasurer shall credit such amount to the homeless prevention activities program fund, a cash fund ~~which is~~ hereby established in the state treasury. All moneys in the homeless prevention activities program fund at the end of a fiscal year, after appropriations made pursuant to subsection (3) of this section, are designated for the purposes set forth in article 7.8 of title 26, C.R.S., and shall not revert to the general fund. Any interest earned on moneys in the fund shall remain in the fund to be used for the purposes of article 7.8 of title 26, C.R.S. At the end of each fiscal year, the state treasurer shall transfer all designated moneys in the fund and all interest earned through the investment of fund moneys to the Colorado trust for distribution as directed by the advisory committee pursuant to article 7.8 of title 26, C.R.S.

SECTION 10. 39-22-1704 (3) (e), Colorado Revised Statutes, is amended to read:

39-22-1704. Administration of moneys in Colorado child care improvement fund - oversight committee. (3) Members of the child care improvement oversight committee shall serve without compensation. The oversight committee shall meet as necessary to perform its functions as outlined in this subsection (3) and shall be provided necessary staff assistance from the Colorado office of resource & referral agencies, inc. The oversight committee shall be responsible for:

(e) Submitting a report to ~~the president of the senate, the speaker of the house of representatives, and~~ THE HEALTH, ENVIRONMENT, WELFARE, AND INSTITUTIONS COMMITTEE OF THE HOUSE OF REPRESENTATIVES, THE HEALTH, ENVIRONMENT, CHILDREN AND FAMILIES COMMITTEE OF THE SENATE, AND the governor summarizing the annual voluntary contributions designated for the Colorado child care improvement fund, the annual expenditure of moneys from the fund by the Colorado office of resource & referral agencies, inc., including the awarding of grants, and the findings of the Colorado office of resource & referral agencies, inc., concerning the improvement of the quality of child care programs in the state since the establishment

of the voluntary contribution designation. The report to ~~the president of the senate, the speaker of the house of representatives,~~ and the governor shall be made on a yearly basis until the repeal of this part 17.

SECTION 11. 39-22-1903, Colorado Revised Statutes, is amended to read:

39-22-1903. Contributions credited to the fund - appropriation. The department of revenue shall determine annually the total amount designated pursuant to section 39-22-1902 and shall report such amount to the state treasurer. ~~and to the general assembly.~~ The state treasurer shall credit such amount to the western slope military veterans' cemetery fund created in section 26-10-110 (2) (a), C.R.S.

SECTION 12. Effective date. This act shall take effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly that is allowed for submitting a referendum petition pursuant to article V, section 1 (3) of the state constitution; except that, if a referendum petition is filed against this act or an item, section, or part of this act within such period, then the act, item, section, or part, if approved by the people, shall take effect on the date of the official declaration of the vote thereon by proclamation of the governor.

Approved: May 30, 2002