

## CHAPTER 313

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**TAXATION**

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**HOUSE BILL 05-1275**

BY REPRESENTATIVE(S) Sullivan, Stafford, Frangas, Berens, Knoedler, Boyd, Butcher, Harvey, Massey, and McCluskey;  
also SENATOR(S) Teck, Evans, Hanna, Hillman, Keller, May R., Mitchell, Taylor, Tupa, Veiga, and Wiens.

**AN ACT****CONCERNING THE EXTENSION OF THE INCOME TAX CREDIT FOR REDEVELOPMENT OF CONTAMINATED LAND.**

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

**SECTION 1.** The introductory portion to 39-22-526 (1) and 39-22-526 (4), Colorado Revised Statutes, are amended to read:

**39-22-526. Credit for redevelopment of contaminated land - repeal.** (1) For tax years ~~2000 to 2005~~ COMMENCING ON OR AFTER JANUARY 1, 2000, BUT BEFORE JANUARY 1, 2011, there shall be allowed to any person who meets the following requirements a credit against the income taxes imposed by this article for any approved environmental remediation for the purpose of redevelopment:

(4) This section is repealed, effective ~~December 31, 2010~~ DECEMBER 31, 2015.

**SECTION 2. 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 7, 2005

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