

## CHAPTER 443

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**TAXATION**

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**HOUSE BILL 08-1049**

BY REPRESENTATIVE(S) Benefield, Buescher, Massey, McNulty, Butcher, Casso, Green, Kefalas, Labuda, Loofer, Madden, Marshall, McGihon, Middleton, Pommer, Roberts, Rose, Solano, Stafford, Stephens, and Todd;  
also SENATOR(S) Groff, Penry, Romer, Shaffer, Spence, Windels, Bacon, Boyd, Isgar, Kester, Mitchell S., Morse, Schwartz, Taylor, Tochtrop, Tupa, Veiga, Ward, Wiens, and Williams.

**AN ACT****CONCERNING THE EXTENSION OF THE YEARS FOR WHICH A TAXPAYER MAY CLAIM THE INCOME TAX CREDIT FOR CHILD CARE FACILITIES.**

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

**SECTION 1.** 39-22-121 (2) (a) and (7), Colorado Revised Statutes, are amended, and the said 39-22-121 is further amended BY THE ADDITION OF THE FOLLOWING NEW SUBSECTIONS, to read:

**39-22-121. Credit for child care facilities - repeal.** (2) Monetary or in-kind contributions to promote child care in the state shall include the following types of contributions:

(a) Donating money, real estate, or property for the establishment or operation of a child care facility ~~as defined in section 26-6-303 (2), C.R.S.~~, that uses the donation to provide child care, a child care program that is not a child care facility but provides child care services similar to those provided by a child care center, as defined in section 26-6-102 (1.5), C.R.S., or any other program that received donations for which a credit was allowed to the donor pursuant to this section for any income tax year that ended before January 1, 2004, in the state;

(6.5) FOR THE PURPOSES OF THIS SECTION, "CHILD CARE FACILITY" MEANS ANY FACILITY REQUIRED TO BE LICENSED PURSUANT TO PART I OF ARTICLE 6 OF TITLE 26, C.R.S., AND SHALL INCLUDE, BUT IS NOT LIMITED TO:

(a) CHILD CARE CENTERS;

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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.*

- (b) CHILD PLACEMENT AGENCIES;
- (c) FAMILY CHILD CARE HOMES;
- (d) FOSTER CARE HOMES;
- (e) HOMELESS YOUTH SHELTERS;
- (f) RESIDENTIAL CHILD CARE FACILITIES; AND
- (g) SECURE RESIDENTIAL TREATMENT CENTERS.

(6.7) (a) IF THE REVENUE ESTIMATE PREPARED BY THE STAFF OF THE LEGISLATIVE COUNCIL IN DECEMBER 2010 AND EACH DECEMBER THEREAFTER INDICATES THAT THE AMOUNT OF THE TOTAL GENERAL FUND REVENUES FOR THAT PARTICULAR FISCAL YEAR WILL NOT BE SUFFICIENT TO MAINTAIN THE LIMIT ON APPROPRIATIONS SPECIFIED IN SECTION 24-75-201.1 (1), C.R.S., THEN THE CREDIT AUTHORIZED IN THIS SECTION SHALL NOT BE ALLOWED FOR ANY INCOME TAX YEAR COMMENCING DURING THE CALENDAR YEAR FOLLOWING THE YEAR IN WHICH THE ESTIMATE IS PREPARED; EXCEPT THAT ANY TAXPAYER WHO WOULD HAVE BEEN ELIGIBLE TO CLAIM A CREDIT PURSUANT TO THIS SECTION IN THE INCOME TAX YEAR IN WHICH THE CREDIT IS NOT ALLOWED SHALL BE ALLOWED TO CLAIM THE CREDIT EARNED IN SUCH INCOME TAX YEAR IN THE NEXT INCOME TAX YEAR IN WHICH THE ESTIMATE INDICATES THAT THE AMOUNT OF THE TOTAL GENERAL FUND REVENUES WILL BE SUFFICIENT TO MAINTAIN THE LIMIT ON APPROPRIATIONS SPECIFIED IN SECTION 24-75-201.1 (1), C.R.S.

(b) THE DEPARTMENT OF REVENUE SHALL, THROUGH ITS WEB SITE, SPECIFY ON OR BEFORE JANUARY 1, 2011, AND ON OR BEFORE EACH JANUARY 1 THEREAFTER, WHETHER THE CREDIT AUTHORIZED IN THIS SECTION SHALL BE ALLOWED FOR A GIVEN INCOME TAX YEAR PURSUANT TO PARAGRAPH (a) OF THIS SUBSECTION (6.7).

(7) This section is repealed, effective ~~January 1, 2010~~ JANUARY 1, 2020.

**SECTION 2. 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, (August 6, 2008, if adjournment sine die is on May 7, 2008); 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: June 5, 2008