

## CHAPTER 83

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**TAXATION**


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**HOUSE BILL 14-1163**

BY REPRESENTATIVE(S) Hullinghorst, Becker, Court, Fields, Fischer, Ginal, Labuda, Melton, Pabon, Ryden, Singer, Williams, Young, Ferrandino;  
also SENATOR(S) Heath, Jones, Steadman.

**AN ACT****CONCERNING A CLARIFICATION OF THE CAP IMPOSED ON THE ENTERPRISE ZONE INVESTMENT TAX CREDIT.**

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

**SECTION 1.** In Colorado Revised Statutes, 39-30-104, **amend** (2) (c) (I) introductory portion and (2) (c) (I) (B) as follows:

**39-30-104. Credit against tax - investment in certain property - definition.**  
(2) (c) (I) For income tax years commencing on or after January 1, 2014, except as provided in subparagraph (II) of this paragraph (c), the amount that may be claimed by a taxpayer for ~~the AN~~ income tax year ~~in which the total qualified investment is made~~ is limited to the lesser of:

(B) Seven hundred ~~and~~ fifty thousand dollars plus any investment tax credit carryovers ~~allowed in subparagraph (III) of this paragraph (c) or~~ previously allowed in subsection (2.5) of this section.

**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: March 27, 2014

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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.*