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HB1122\_L.003

## HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Health, Insurance, & Environment.HB18-1122 be amended as follows:

1 Amend printed bill, strike everything below the enacting clause and  
2 substitute:

3 "SECTION 1. In Colorado Revised Statutes, 39-22-522, add (12)  
4 as follows:

5 **39-22-522. Credit against tax - conservation easements.**

6 (12) (a) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF LOCAL  
7 AFFAIRS SHALL WORK WITH THE APPROPRIATE PUBLIC OFFICIALS IN EACH  
8 COUNTY OR CITY AND COUNTY TO CONDUCT AN ACCOUNTING OF THE  
9 CONSERVATION EASEMENTS IN GROSS THAT HAVE BEEN CREATED WITH  
10 RESPECT TO ANY LAND, WATER AREA, AIRSPACE ABOVE THE LAND OR  
11 WATER, OR WATER RIGHTS BENEFICIALLY USED UPON THAT LAND OR  
12 WATER AREA WITHIN THE STATE SINCE JANUARY 1, 1998. FOR EACH  
13 EASEMENT, THE ACCOUNTING SHALL INCLUDE INFORMATION REGARDING:

14 (I) THE LOCATION AND ACREAGE OF EACH EASEMENT, DELINEATED  
15 BY COUNTY;

16 (II) THE NAMES AND ADDRESSES OF ANY GRANTORS OF THE  
17 EASEMENT OR THEIR HEIRS OR ASSIGNS AND THE NAMES AND ADDRESSES  
18 OF ANY HOLDERS OF THE EASEMENT SINCE ITS CREATION;

19 (III) WHETHER THE HOLDER OF THE EASEMENT IS A CERTIFIED  
20 ORGANIZATION PURSUANT TO SECTION 12-61-724;

21 (IV) THE CONSERVATION PURPOSES OF THE EASEMENT;

22 (V) ANY DEEDS, CONTRACTS, OR OTHER INSTRUMENTS CREATING,  
23 ASSIGNING, TRANSFERRING, CONVEYING, TERMINATING, OR OTHERWISE  
24 AFFECTING THE EASEMENT; AND

25 (VI) THE AMOUNT OF ANY INCOME TAX CREDITS CLAIMED OR  
26 ALLOWED FOR THE EASEMENT AND THE AMOUNT OF ANY SUCH CREDITS  
27 THAT WERE TRANSFERRED TO ANOTHER TAXPAYER PURSUANT TO  
28 SUBSECTION (7) OF THIS SECTION.

29 (b) THE ACCOUNTING MUST INCLUDE A GEOGRAPHIC INFORMATION  
30 SYSTEM DATABASE AND CORRESPONDING MAP DISPLAYING THE  
31 BOUNDARIES OF EACH EASEMENT IN THE STATE RELATIVE TO COUNTY  
32 BOUNDARIES AND OTHER RELEVANT MAPPING INFORMATION.

33 (c) THE APPROPRIATE PUBLIC OFFICIALS IN EACH COUNTY OR CITY  
34 AND COUNTY MAY ENTER INTO CONTRACTS WITH QUALIFIED INDEPENDENT  
35 PERSONS OR ENTITIES AT THE LOCAL LEVEL TO ASSIST IN GATHERING  
36 INFORMATION TO CONDUCT THE ACCOUNTING OF CONSERVATION  
37 EASEMENTS REQUIRED BY THIS SUBSECTION (12). ANY SUCH CONTRACTS  
38 SHALL BE LET TO A RELIABLE AND RESPONSIBLE BIDDER, AFTER PUBLIC  
39 ADVERTISEMENT ONCE IN A NEWSPAPER OF GENERAL CIRCULATION IN THE  
40 COUNTY. THE PERSON OR ENTITY SHALL NOT HAVE PARTICIPATED IN THE

1 CREATION, PROMOTION, VALUATION, OR SALE OR OTHERWISE HAVE  
2 RECEIVED A FINANCIAL BENEFIT FROM A CONSERVATION EASEMENT. THE  
3 DEPARTMENT OF LOCAL AFFAIRS MAY PROVIDE, IN ITS DISCRETION,  
4 REASONABLE REIMBURSEMENT TO A COUNTY FOR ITS COST IN PROVIDING  
5 OR CONTRACTING TO PROVIDE INFORMATION FOR THE ACCOUNTING.

6 (d) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF LOCAL  
7 AFFAIRS MAY CONTRACT WITH A QUALIFIED INDEPENDENT PERSON OR  
8 ENTITY TO ASSIST IN GATHERING INFORMATION FOR COUNTIES THAT ARE  
9 UNABLE OR UNWILLING TO ASSIST IN GATHERING INFORMATION TO  
10 CONDUCT THE ACCOUNTING. THE PERSON OR ENTITY SHALL NOT HAVE  
11 PARTICIPATED IN THE CREATION, PROMOTION, VALUATION, OR SALE OR  
12 OTHERWISE HAVE RECEIVED A FINANCIAL BENEFIT FROM A CONSERVATION  
13 EASEMENT.

14 (e) ANY PERSON OR ENTITY GATHERING INFORMATION FOR THE  
15 ACCOUNTING MAY USE PUBLIC RECORDS, AVAILABLE REPORTS, WORK  
16 PAPERS, INTERVIEWS WITH LANDOWNERS AND EASEMENT HOLDERS, AND  
17 ANY OTHER APPROPRIATE MEANS TO COMPLETE THE ACCOUNTING. PUBLIC  
18 ENTITIES, INCLUDING THE DEPARTMENT OF REGULATORY AGENCIES, THE  
19 DIVISION OF REAL ESTATE, THE CONSERVATION EASEMENT OVERSIGHT  
20 COMMISSION, THE DEPARTMENT OF REVENUE, THE DEPARTMENT OF  
21 NATURAL RESOURCES, THE DEPARTMENT OF AGRICULTURE, AND LOCAL  
22 GOVERNMENTS SHALL COOPERATE AND PROVIDE INFORMATION AND INPUT  
23 INTO THE PREPARATION OF THE ACCOUNTING.

24 (f) THE PERSON OR ENTITY CONDUCTING THE ACCOUNTING SHALL:

25 (I) USE AND INCORPORATE, TO THE EXTENT FEASIBLE, ANY  
26 EXISTING RECORDS, STUDIES, DATABASES, MAPS, OR OTHER SOURCES OF  
27 INFORMATION IN ORDER TO REDUCE COSTS, INCREASE EFFICIENCIES, AND  
28 AVOID DUPLICATION OF WORK IN CREATING THE ACCOUNTING; AND

29 (II) CONTACT AND WORK WITH ENTITIES THAT MAY HAVE  
30 INFORMATION RELEVANT TO THE ACCOUNTING OR AN INTEREST IN USING  
31 THE RESULTS OF THE ACCOUNTING INCLUDING THE COLORADO NATURAL  
32 HERITAGE PROGRAM AT COLORADO STATE UNIVERSITY AND THE STATE  
33 BOARD OF THE GREAT OUTDOORS COLORADO TRUST FUND.

34 (g) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF LOCAL  
35 AFFAIRS SHALL PROVIDE COPIES OF THE ACCOUNTING TO THE STATE  
36 AUDITOR NO LATER THAN DECEMBER 1, 2019. THE STATE AUDITOR SHALL  
37 PRESENT THE CONTENTS OF THE ACCOUNTING TO THE LEGISLATIVE AUDIT  
38 COMMITTEE AT A PUBLIC MEETING NO LATER THAN DECEMBER 31, 2019.  
39 THE LEGISLATIVE AUDIT COMMITTEE SHALL CONDUCT A SUBSEQUENT  
40 MEETING NO FEWER THAN SIXTY DAYS AND NO MORE THAN ONE HUNDRED  
41 TWENTY DAYS AFTER SUCH MEETING TO ALLOW PUBLIC TESTIMONY ON  
42 AND CONSIDER THE CONTENTS OF THE ACCOUNTING.

43 (h) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF LOCAL

1 AFFAIRS SHALL ANNUALLY UPDATE THE INFORMATION IN THE ACCOUNTING  
2 FOR ANY NEW EASEMENTS THAT ARE CREATED AND MAKE THE  
3 INFORMATION AVAILABLE TO THE PUBLIC ON THE WEBSITE OF THE  
4 DEPARTMENT OF LOCAL AFFAIRS. THE GEOGRAPHIC INFORMATION SYSTEM  
5 DATABASE AND MAP CREATED AS PART OF THE ACCOUNTING PURSUANT TO  
6 SUBSECTION (12)(b) OF THIS SECTION MUST BE MADE AVAILABLE ON THE  
7 WEBSITE OF THE DEPARTMENT OF LOCAL AFFAIRS IN A FORMAT THAT CAN  
8 BE READILY ACCESSED AND NAVIGATED BY THE GENERAL PUBLIC. ANY  
9 DATA USED TO CREATE THE DATABASE AND MAP MUST BE MADE PUBLICLY  
10 AVAILABLE FOR DOWNLOAD. THE DATABASE AND MAP MUST BE UPDATED  
11 ANNUALLY TO REFLECT ANY NEW EASEMENTS OR OTHER CHANGES IN THE  
12 DATA USED TO CREATE THE DATABASE AND MAP.

13 (i) NOTHING IN THIS SECTION ALLOWS THE PUBLIC SHARING OF  
14 PROTECTED FEDERAL TAX INFORMATION THAT IS PROTECTED PURSUANT  
15 TO 26 U.S.C. SEC. 6103, BY THE EXECUTIVE DIRECTOR OF THE  
16 DEPARTMENT OF LOCAL AFFAIRS, THE PERSON OR ENTITY CONDUCTING THE  
17 ACCOUNTING, THE DEPARTMENT OF REVENUE, OR ANY OTHER ENTITY.

18 **SECTION 2.** In Colorado Revised Statutes, 39-21-113, **add** (25)  
19 as follows:

20 **39-21-113. Reports and returns - rule.** (25) NOTWITHSTANDING  
21 THE PROVISIONS OF THIS SECTION, THE EXECUTIVE DIRECTOR OF THE  
22 DEPARTMENT OF REVENUE SHALL PROVIDE INFORMATION TO THE  
23 EXECUTIVE DIRECTOR OF THE DEPARTMENT OF LOCAL AFFAIRS AS  
24 REQUIRED PURSUANT TO SECTION 39-22-522 (12).

25 **SECTION 3. Act subject to petition - effective date.** This act  
26 takes effect at 12:01 a.m. on the day following the expiration of the  
27 ninety-day period after final adjournment of the general assembly (August  
28 8, 2018, if adjournment sine die is on May 9, 2018); except that, if a  
29 referendum petition is filed pursuant to section 1 (3) of article V of the  
30 state constitution against this act or an item, section, or part of this act  
31 within such period, then the act, item, section, or part will not take effect  
32 unless approved by the people at the general election to be held in  
33 November 2018 and, in such case, will take effect on the date of the  
34 official declaration of the vote thereon by the governor."

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