

First Regular Session  
Seventy-third General Assembly  
STATE OF COLORADO

INTRODUCED

LLS NO. 21-0725.01 Sarah Lozano x3858

HOUSE BILL 21-1153

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HOUSE SPONSORSHIP

**Arndt and Valdez D.**, Pico

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**House Committees**

Finance

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**A BILL FOR AN ACT**

101     **CONCERNING THE REPEAL OF THE ENTERPRISE ZONE CHILD CARE**  
102         **CONTRIBUTIONS INCOME TAX CREDIT FOR INCOME TAX YEARS**  
103         **COMMENCING PRIOR TO JANUARY 1, 1999.**

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**Bill Summary**

*(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov/>.)*

**Statutory Revision Committee.** The bill repeals the enterprise zone child care contributions income tax credit that was available for income tax years commencing prior to January 1, 1999.

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Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
*Capital letters or bold & italic numbers indicate new material to be added to existing statute.*  
*Dashes through the words indicate deletions from existing statute.*

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

2           **SECTION 1.** In Colorado Revised Statutes, 39-30-103.5, **repeal**  
3           (2) as follows:

4           **39-30-103.5. Credit against tax - contributions to enterprise  
5           zone administrators to implement economic development plans.**

6           (2) (a) For income tax years commencing prior to January 1, 1999,  
7           monetary or in-kind contributions to promote child care in enterprise  
8           zones shall be deemed to be for the purpose of implementing the  
9           economic development plan for the enterprise zone and shall include but  
10          shall not be limited to the following types of contributions:

11           (I) Donating money, real estate, or property to the enterprise zone  
12          for the establishment of a child care facility;

13           (II) Donating money to the enterprise zone to establish a grant or  
14          loan program for a parent or parents requiring financial assistance for  
15          child care;

16           (III) Pooling moneys of several businesses and donating such  
17          moneys to the enterprise zone for the establishment of a child care  
18          facility;

19           (IV) Donating money to the enterprise zone for the training of  
20          child care providers; and

21           (V) Donating money, services, or equipment to the enterprise zone  
22          for the establishment of an information dissemination program to provide  
23          information and referral services to assist a parent or parents in obtaining  
24          child care.

25           (b) Notwithstanding any other provision to the contrary, nothing  
26          in this subsection (2) shall be construed to limit the ability of a taxpayer  
27          to claim a credit under this subsection (2) for contributions made on or

1 after January 1, 1999, pursuant to the terms of an agreement entered into  
2 prior to such date between the taxpayer and an enterprise zone  
3 administrator.

4 **SECTION 2. Act subject to petition - effective date.** This act  
5 takes effect at 12:01 a.m. on the day following the expiration of the  
6 ninety-day period after final adjournment of the general assembly; except  
7 that, if a referendum petition is filed pursuant to section 1 (3) of article V  
8 of the state constitution against this act or an item, section, or part of this  
9 act within such period, then the act, item, section, or part will not take  
10 effect unless approved by the people at the general election to be held in  
11 November 2022 and, in such case, will take effect on the date of the  
12 official declaration of the vote thereon by the governor.