

**First Regular Session  
Seventy-fifth General Assembly  
STATE OF COLORADO**

**REREVISED**

*This Version Includes All Amendments  
Adopted in the Second House*

LLS NO. 25-0248.01 Jennifer Berman x3286

**HOUSE BILL 25-1080**

**HOUSE SPONSORSHIP**

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**A BILL FOR AN ACT**

101 **CONCERNING MEASURES TO INCENTIVIZE THE DEPLOYMENT OF**  
102 **WIRELESS TELEPHONE INFRASTRUCTURE IN THE STATE.**

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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/>.)*

**Cell Phone Connectivity Interim Study Committee.** The bill requires the Colorado broadband office in the governor's office (broadband office) to implement a wireless telephone infrastructure deployment grant program (grant program) similar to the broadband deployment grant program in the broadband office. The broadband office may allocate high cost support mechanism (HCSM) money for the grant

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

SENATE  
3rd Reading Unamended  
April 15, 2025

SENATE  
2nd Reading Unamended  
April 14, 2025

HOUSE  
3rd Reading Unamended  
March 31, 2025

HOUSE  
Amended 2nd Reading  
March 27, 2025

program to help finance the deployment of wireless telephone infrastructure in unserved and underserved areas of the state.

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

2 **SECTION 1.** In Colorado Revised Statutes, **add** 39-3-139 as  
3 follows:

4 **39-3-139. Property tax relief for communication services**  
5 **deployment - legislative declaration - definitions.** (1) THE GENERAL  
6 ASSEMBLY FINDS AND DECLARES THAT:

7 (a) THE INTENDED PURPOSE OF THE TAX RELIEF CREATED IN THIS  
8 SECTION IS TO ENCOURAGE THE DEPLOYMENT OF COMMUNICATION  
9 SERVICES INFRASTRUCTURE THROUGHOUT THE STATE, PARTICULARLY IN  
10 RURAL, UNSERVED, AND UNDERSERVED AREAS, AND TO CREATE  
11 INCENTIVES FOR INVESTMENTS IN NEW COMMUNICATION SERVICES  
12 INFRASTRUCTURE IN ADDITION TO INCENTIVES ALREADY CREATED BY  
13 OTHER STATE OR FEDERAL LAW;

14 (b) FINANCIAL INCENTIVES IN THE FORM OF TAX RELIEF ARE  
15 NECESSARY TO ATTRACT INVESTMENT AND FREE UP RESOURCES FOR  
16 COMMUNICATION SERVICES DEPLOYMENT, PARTICULARLY IN AREAS THAT  
17 HAVE BEEN DESIGNATED AS UNSERVED OR UNDERSERVED. THE  
18 INCENTIVES CAN BE PARTICULARLY EFFECTIVE WHEN OFFERED AT THE  
19 LOCAL LEVEL BY COUNTIES THAT HAVE THE AUTHORITY TO APPROVE THE  
20 RELIEF BASED ON SPECIFIC CRITERIA.

21 (c) PROVIDING TAX RELIEF STIMULATES ECONOMIC DEVELOPMENT  
22 IN THE STATE AND SUPPORTS THE EXPANSION OF ESSENTIAL  
23 COMMUNICATION SERVICES TO UNSERVED AND UNDERSERVED AREAS; AND

24 (d) WIRELESS TELECOMMUNICATIONS TECHNOLOGIES, WHILE  
25 SEEMINGLY INDEPENDENT, CRITICALLY RELY ON FORMS OF BROADBAND

1 LIKE FIBER AND LANDLINE NETWORKS FOR ESSENTIAL FUNCTIONS, SUCH AS  
2 BACKHAUL, WHICH CONNECTS CELL TOWERS TO THE INTERNET BACKBONE  
3 AND WHICH IS OFTEN PERFORMED BY NONWIRELESS PROVIDERS.  
4 THEREFORE, THE POLICIES THAT IMPACT BROADBAND INFRASTRUCTURE  
5 MUST CONSIDER THE INTERCONNECTEDNESS OF ALL TECHNOLOGIES,  
6 INCLUDING THE DEPENDENCE OF WIRELESS TELECOMMUNICATIONS ON THE  
7 BROADER ECOSYSTEM, TO ENSURE EFFECTIVE AND COMPREHENSIVE  
8 WIRELESS AND BROADBAND ACCESS FOR ALL COLORADANS.

9 (2) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE  
10 REQUIRES:

11 (a) "COUNTY" MEANS A COUNTY OR A CITY AND COUNTY.

12 (b) (I) "QUALIFIED COMMUNICATION SERVICES FACILITY" MEANS  
13 ANY FACILITY, INFRASTRUCTURE, EQUIPMENT, OR OTHER REAL OR  
14 PERSONAL PROPERTY USED IN THE PROVISION OF FIXED BROADBAND OR  
15 MOBILE BROADBAND INTERNET ACCESS SERVICE, AS DEFINED BY THE  
16 FEDERAL COMMUNICATIONS COMMISSION, AND INCLUDES, BUT IS NOT  
17 LIMITED TO:

18 (A) ASYNCHRONOUS TRANSFER MODE SWITCHES;

19 (B) DIGITAL SUBSCRIBER LINE ACCESS MULTIPLEXERS;

20 (C) ROUTERS;

21 (D) SERVERS;

22 (E) MULTIPLEXERS;

23 (F) FIBER OPTICS; AND

24 (G) ANY RELATED EQUIPMENT.

25 (II) "QUALIFIED COMMUNICATION SERVICES FACILITY" INCLUDES  
26 ANY INFRASTRUCTURE OR EQUIPMENT USED TO PROVIDE FIXED OR MOBILE  
27 WIRELESS BROADBAND INTERNET ACCESS SERVICE, INCLUDING, BUT NOT

1 LIMITED TO, MACRO CELL TOWERS AND MICROCELL TOWERS.

2 (c) "UNDERSERVED AREA" MEANS A GEOGRAPHIC AREA IN WHICH  
3 BROADBAND INTERNET ACCESS SERVICE IS NOT AVAILABLE FROM MORE  
4 THAN ONE PROVIDER AT SPEEDS MEETING OR EXCEEDING THE MINIMUM  
5 BROADBAND BENCHMARKS ESTABLISHED BY THE FEDERAL  
6 COMMUNICATIONS COMMISSION FOR FIXED BROADBAND OR MOBILE  
7 BROADBAND. A COUNTY SHALL DETERMINE WHETHER AN AREA IS  
8 UNDERSERVED BY REFERENCE TO THE FEDERAL COMMUNICATIONS  
9 COMMISSION BROADBAND COVERAGE MAPS AVAILABLE AS OF JANUARY 1  
10 IN THE CALENDAR YEAR IN WHICH THE COUNTY AND THE TAXPAYER  
11 NEGOTIATE AN INCENTIVE PAYMENT OR CREDIT.

12 (d) "UNSERVED AREA" MEANS A GEOGRAPHIC AREA IN WHICH  
13 BROADBAND INTERNET ACCESS SERVICE IS NOT AVAILABLE FROM ANY  
14 PROVIDER AT SPEEDS MEETING OR EXCEEDING THE MINIMUM BROADBAND  
15 BENCHMARKS ESTABLISHED BY THE FEDERAL COMMUNICATIONS  
16 COMMISSION FOR FIXED BROADBAND AND MOBILE BROADBAND. A COUNTY  
17 SHALL DETERMINE WHETHER AN AREA IS UNSERVED BY REFERENCE TO THE  
18 FEDERAL COMMUNICATIONS COMMISSION BROADBAND COVERAGE MAPS  
19 AVAILABLE AS OF JANUARY 1 IN THE CALENDAR YEAR IN WHICH THE  
20 COUNTY AND THE TAXPAYER NEGOTIATE AN INCENTIVE PAYMENT OR  
21 CREDIT.

22 (3) (a) NOTWITHSTANDING ANY LAW TO THE CONTRARY, A  
23 COUNTY MAY NEGOTIATE AN INCENTIVE PAYMENT OR CREDIT WITH A  
24 TAXPAYER THAT ESTABLISHES OR EXPANDS A QUALIFIED COMMUNICATION  
25 SERVICES FACILITY IN THE COUNTY IF THE FACILITY SERVES AN UNSERVED  
26 OR UNDERSERVED AREA.

27 (b) THE BURDEN IS ON A TAXPAYER SEEKING TAX RELIEF TO

1 DEMONSTRATE, TO THE SATISFACTION OF THE COUNTY, THAT THE AREA TO  
2 BE SERVED BY THE PROPOSED INVESTMENT IS AN UNSERVED OR  
3 UNDERSERVED AREA. THE TAXPAYER SHALL RELY ON THE FEDERAL  
4 COMMUNICATIONS COMMISSION BROADBAND COVERAGE MAPS AVAILABLE  
5 AS OF JANUARY 1 IN THE CALENDAR YEAR IN WHICH THE COUNTY AND THE  
6 TAXPAYER NEGOTIATE AN INCENTIVE PAYMENT OR CREDIT TO MAKE THE  
7 DETERMINATION.

8 (c) A COUNTY SHALL NOT NEGOTIATE AN INCENTIVE PAYMENT OR  
9 CREDIT THAT EXCEEDS THE AMOUNT OF THE TAXES LEVIED BY THE  
10 COUNTY UPON THE TAXABLE REAL PROPERTY OR BUSINESS PERSONAL  
11 PROPERTY LOCATED AT OR WITHIN THE QUALIFIED COMMUNICATION  
12 SERVICES FACILITY FOR THE CURRENT PROPERTY TAX YEAR.

13 (4) A COUNTY SHALL EXERCISE THE AUTHORITY GRANTED UNDER  
14 THIS SECTION IN A NONDISCRIMINATORY, NONEXCLUSIVE, AND  
15 COMPETITIVELY NEUTRAL MANNER. TO THE EXTENT THAT A COUNTY  
16 AWARDS AN INCENTIVE PAYMENT OR CREDIT UNDER THIS SECTION, THE  
17 COUNTY SHALL AWARD SUBSEQUENT INCENTIVE PAYMENTS OR CREDITS  
18 UNDER SIMILAR TERMS AND CONDITIONS AS THE INITIAL AWARD AND  
19 BASED ON A PROPORTIONATE LEVEL OF INVESTMENT IN A QUALIFIED  
20 COMMUNICATION SERVICES FACILITY IN THE COUNTY.

21 (5) A COUNTY THAT NEGOTIATES AN AGREEMENT PURSUANT TO  
22 THIS SECTION SHALL INFORM ANY MUNICIPALITY, SPECIAL DISTRICT AS  
23 DEFINED IN SECTION 32-1-103, AND SCHOOL DISTRICT IN WHICH THE  
24 QUALIFIED COMMUNICATION SERVICES FACILITY WILL BE ESTABLISHED OR  
25 EXPANDED OF THE NEGOTIATIONS WITH THE TAXPAYER.

26 (6) A COUNTY MAY ADJUST THE AMOUNT OF ITS TAX LEVY  
27 AUTHORIZED PURSUANT TO SECTION 29-1-301 OR PURSUANT TO A COUNTY

1 HOME RULE CHARTER, WHICHEVER IS APPLICABLE, BY AN ADDITIONAL  
2 AMOUNT THAT DOES NOT EXCEED THE TOTAL AMOUNT OF ANNUAL  
3 INCENTIVE PAYMENTS OR CREDITS THAT THE COUNTY MAKES.

4 **SECTION 2.** In Colorado Revised Statutes, add 32-1-1703 as  
5 follows:

6 **32-1-1703. Property tax relief for communication services**  
7 **deployment - legislative declaration - definitions.** (1) THE GENERAL  
8 ASSEMBLY FINDS AND DECLARES THAT:

9 (a) THE INTENDED PURPOSE OF THE TAX RELIEF CREATED IN THIS  
10 SECTION IS TO ENCOURAGE THE DEPLOYMENT OF COMMUNICATION  
11 SERVICES INFRASTRUCTURE THROUGHOUT THE STATE, PARTICULARLY IN  
12 RURAL, UNSERVED, AND UNDERSERVED AREAS, AND TO CREATE  
13 INCENTIVES FOR INVESTMENTS IN NEW COMMUNICATION SERVICES  
14 INFRASTRUCTURE IN ADDITION TO INCENTIVES ALREADY CREATED BY  
15 OTHER STATE OR FEDERAL LAW;

16 (b) FINANCIAL INCENTIVES IN THE FORM OF TAX RELIEF ARE  
17 NECESSARY TO ATTRACT INVESTMENT AND FREE UP RESOURCES FOR  
18 COMMUNICATION SERVICES DEPLOYMENT, PARTICULARLY IN AREAS THAT  
19 HAVE BEEN DESIGNATED AS UNSERVED OR UNDERSERVED. THE  
20 INCENTIVES CAN BE PARTICULARLY EFFECTIVE WHEN OFFERED AT THE  
21 LOCAL LEVEL BY SPECIAL DISTRICTS THAT HAVE THE AUTHORITY TO  
22 APPROVE THE RELIEF BASED ON SPECIFIC CRITERIA.

23 (c) PROVIDING TAX RELIEF STIMULATES ECONOMIC DEVELOPMENT  
24 IN THE STATE AND SUPPORTS THE EXPANSION OF ESSENTIAL  
25 COMMUNICATION SERVICES TO UNSERVED AREAS; AND

26 (d) WIRELESS TELECOMMUNICATIONS TECHNOLOGIES, WHILE  
27 SEEMINGLY INDEPENDENT, CRITICALLY RELY ON FORMS OF BROADBAND

1 LIKE FIBER AND LANDLINE NETWORKS FOR ESSENTIAL FUNCTIONS, SUCH AS  
2 BACKHAUL, WHICH CONNECTS CELL TOWERS TO THE INTERNET BACKBONE  
3 AND WHICH IS OFTEN PERFORMED BY NONWIRELESS PROVIDERS.  
4 THEREFORE, THE POLICIES THAT IMPACT BROADBAND INFRASTRUCTURE  
5 MUST CONSIDER THE INTERCONNECTEDNESS OF ALL TECHNOLOGIES,  
6 INCLUDING THE DEPENDENCE OF WIRELESS TELECOMMUNICATIONS ON THE  
7 BROADER ECOSYSTEM, TO ENSURE EFFECTIVE AND COMPREHENSIVE  
8 WIRELESS AND BROADBAND ACCESS FOR ALL COLORADANS.

9 (2) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE  
10 REQUIRES:

11 (a) "QUALIFIED COMMUNICATION SERVICES FACILITY" HAS THE  
12 MEANING SET FORTH IN SECTION 39-3-139 (2)(b).

13 (b) "UNDERSERVED" HAS THE MEANING SET FORTH IN SECTION  
14 39-3-139 (2)(c) AND APPLIES TO A SPECIAL DISTRICT'S DETERMINATION OF  
15 WHETHER AN AREA IS UNDERSERVED IN THE SAME MANNER DESCRIBED  
16 FOR A COUNTY'S DETERMINATION IN SECTION 39-3-139 (2)(c).

17 (c) "UNSERVED AREA" HAS THE MEANING SET FORTH IN SECTION  
18 39-3-139 (2)(d) AND APPLIES TO A SPECIAL DISTRICT'S DETERMINATION OF  
19 WHETHER AN AREA IS UNSERVED IN THE SAME MANNER DESCRIBED FOR A  
20 COUNTY'S DETERMINATION IN SECTION 39-3-139 (2)(d).

21 (3)(a) NOTWITHSTANDING ANY LAW TO THE CONTRARY, A SPECIAL  
22 DISTRICT MAY NEGOTIATE AN INCENTIVE PAYMENT OR CREDIT WITH A  
23 TAXPAYER THAT ESTABLISHES OR EXPANDS A QUALIFIED COMMUNICATION  
24 SERVICES FACILITY IN THE SPECIAL DISTRICT IF THE FACILITY SERVES AN  
25 UNSERVED OR UNDERSERVED AREA.

26 (b) THE BURDEN IS ON A TAXPAYER SEEKING TAX RELIEF TO  
27 DEMONSTRATE, TO THE SATISFACTION OF THE SPECIAL DISTRICT, THAT THE

1 AREA TO BE SERVED BY THE PROPOSED INVESTMENT IS AN UNSERVED OR  
2 UNDERSERVED AREA. THE TAXPAYER SHALL RELY ON THE FEDERAL  
3 COMMUNICATIONS COMMISSION BROADBAND COVERAGE MAPS AVAILABLE  
4 AS OF JANUARY 1 IN THE CALENDAR YEAR IN WHICH THE SPECIAL DISTRICT  
5 AND THE TAXPAYER NEGOTIATE AN INCENTIVE PAYMENT OR CREDIT TO  
6 MAKE THE DETERMINATION.

7 (c) A SPECIAL DISTRICT SHALL NOT NEGOTIATE AN INCENTIVE  
8 PAYMENT OR CREDIT THAT EXCEEDS THE AMOUNT OF THE TAXES LEVIED  
9 BY THE SPECIAL DISTRICT UPON THE TAXABLE REAL PROPERTY OR  
10 BUSINESS PERSONAL PROPERTY LOCATED AT OR WITHIN THE QUALIFIED  
11 COMMUNICATION SERVICES FACILITY FOR THE CURRENT PROPERTY TAX  
12 YEAR.

13 (4) A SPECIAL DISTRICT SHALL EXERCISE THE AUTHORITY GRANTED  
14 UNDER THIS SECTION IN A NONDISCRIMINATORY, NONEXCLUSIVE, AND  
15 COMPETITIVELY NEUTRAL MANNER. TO THE EXTENT THAT A SPECIAL  
16 DISTRICT AWARDS AN INCENTIVE PAYMENT OR CREDIT UNDER THIS  
17 SECTION, THE SPECIAL DISTRICT SHALL AWARD SUBSEQUENT INCENTIVE  
18 PAYMENTS OR CREDITS UNDER SIMILAR TERMS AND CONDITIONS AS THE  
19 INITIAL AWARD AND BASED ON A PROPORTIONATE LEVEL OF INVESTMENT  
20 IN A QUALIFIED COMMUNICATION SERVICES FACILITY IN THE SPECIAL  
21 DISTRICT.

22 (5) A SPECIAL DISTRICT THAT NEGOTIATES AN AGREEMENT  
23 PURSUANT TO THIS SECTION SHALL INFORM ANY MUNICIPALITY AND  
24 COUNTY IN WHICH THE QUALIFIED COMMUNICATION SERVICES FACILITY  
25 WILL BE ESTABLISHED OR EXPANDED OF THE NEGOTIATIONS WITH THE  
26 TAXPAYER.

27 (6) A SPECIAL DISTRICT MAY ADJUST THE AMOUNT OF ITS TAX



1 LEVY AUTHORIZED PURSUANT TO SECTION 29-1-301 BY AN ADDITIONAL  
2 AMOUNT THAT DOES NOT EXCEED THE TOTAL AMOUNT OF ANNUAL  
3 INCENTIVE PAYMENTS OR CREDITS THAT THE SPECIAL DISTRICT MAKES.

4 **SECTION 3.** In Colorado Revised Statutes, add 22-40-111 as  
5 follows:

6 **22-40-111. Property tax relief for communication services**  
7 **deployment - legislative declaration - definitions.** (1) THE GENERAL  
8 ASSEMBLY FINDS AND DECLARES THAT:

9 (a) THE INTENDED PURPOSE OF THE TAX RELIEF CREATED IN THIS  
10 SECTION IS TO ENCOURAGE THE DEPLOYMENT OF COMMUNICATION  
11 SERVICES INFRASTRUCTURE THROUGHOUT THE STATE, PARTICULARLY IN  
12 RURAL, UNSERVED, AND UNDERSERVED AREAS, AND TO CREATE  
13 INCENTIVES FOR INVESTMENTS IN NEW COMMUNICATION SERVICES  
14 INFRASTRUCTURE IN ADDITION TO INCENTIVES ALREADY CREATED BY  
15 OTHER STATE OR FEDERAL LAW;

16 (b) FINANCIAL INCENTIVES IN THE FORM OF TAX RELIEF ARE  
17 NECESSARY TO ATTRACT INVESTMENT AND FREE UP RESOURCES FOR  
18 COMMUNICATION SERVICES DEPLOYMENT, PARTICULARLY IN AREAS THAT  
19 HAVE BEEN DESIGNATED AS UNSERVED OR UNDERSERVED. THE  
20 INCENTIVES CAN BE PARTICULARLY EFFECTIVE WHEN OFFERED AT THE  
21 LOCAL LEVEL BY SCHOOL DISTRICTS THAT HAVE THE AUTHORITY TO  
22 APPROVE THE RELIEF BASED ON SPECIFIC CRITERIA.

23 (c) PROVIDING TAX RELIEF STIMULATES ECONOMIC DEVELOPMENT  
24 IN THE STATE AND SUPPORTS THE EXPANSION OF ESSENTIAL  
25 COMMUNICATION SERVICES TO UNSERVED AND UNDERSERVED AREAS; AND

26 (d) WIRELESS TELECOMMUNICATIONS TECHNOLOGIES, WHILE  
27 SEEMINGLY INDEPENDENT, CRITICALLY RELY ON FORMS OF BROADBAND

1 LIKE FIBER AND LANDLINE NETWORKS FOR ESSENTIAL FUNCTIONS, SUCH AS  
2 BACKHAUL, WHICH CONNECTS CELL TOWERS TO THE INTERNET BACKBONE  
3 AND WHICH IS OFTEN PERFORMED BY NONWIRELESS PROVIDERS.  
4 THEREFORE, THE POLICIES THAT IMPACT BROADBAND INFRASTRUCTURE  
5 MUST CONSIDER THE INTERCONNECTEDNESS OF ALL TECHNOLOGIES,  
6 INCLUDING THE DEPENDENCE OF WIRELESS TELECOMMUNICATIONS ON THE  
7 BROADER ECOSYSTEM, TO ENSURE EFFECTIVE AND COMPREHENSIVE  
8 WIRELESS AND BROADBAND ACCESS FOR ALL COLORADANS.

9 (2) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE  
10 REQUIRES:

11 (a) "QUALIFIED COMMUNICATION SERVICES FACILITY" HAS THE  
12 MEANING SET FORTH IN SECTION 39-3-139 (2)(b).

13 (b) "UNDERSERVED" HAS THE MEANING SET FORTH IN SECTION  
14 39-3-139 (2)(c) AND APPLIES TO A SCHOOL DISTRICT'S DETERMINATION OF  
15 WHETHER AN AREA IS UNDERSERVED IN THE SAME MANNER DESCRIBED  
16 FOR A COUNTY'S DETERMINATION IN SECTION 39-3-139 (2)(c).

17 (c) "UNSERVED AREA" HAS THE MEANING SET FORTH IN SECTION  
18 39-3-139 (2)(d) AND APPLIES TO A SCHOOL DISTRICT'S DETERMINATION OF  
19 WHETHER AN AREA IS UNSERVED IN THE SAME MANNER DESCRIBED FOR A  
20 COUNTY'S DETERMINATION IN SECTION 39-3-139 (2)(d).

21 (3) (a) NOTWITHSTANDING ANY LAW TO THE CONTRARY, THE  
22 BOARD OF EDUCATION OF A SCHOOL DISTRICT MAY NEGOTIATE AN  
23 INCENTIVE PAYMENT OR CREDIT WITH A TAXPAYER THAT ESTABLISHES OR  
24 EXPANDS A QUALIFIED COMMUNICATION SERVICES FACILITY IN THE  
25 SCHOOL DISTRICT IF THE FACILITY SERVES AN UNSERVED OR  
26 UNDERSERVED AREA.

27 (b) THE BURDEN IS ON A TAXPAYER SEEKING TAX RELIEF TO

1 DEMONSTRATE, TO THE SATISFACTION OF THE BOARD OF EDUCATION OF  
2 THE SCHOOL DISTRICT, THAT THE AREA TO BE SERVED BY THE PROPOSED  
3 INVESTMENT IS AN UNSERVED OR UNDERSERVED AREA. THE TAXPAYER  
4 SHALL RELY ON THE FEDERAL COMMUNICATIONS COMMISSION  
5 BROADBAND COVERAGE MAPS AVAILABLE AS OF JANUARY 1 IN THE  
6 CALENDAR YEAR IN WHICH THE SCHOOL DISTRICT AND THE TAXPAYER  
7 NEGOTIATE AN INCENTIVE PAYMENT OR CREDIT TO MAKE THE  
8 DETERMINATION.

9 (c) THE BOARD OF EDUCATION OF A SCHOOL DISTRICT SHALL NOT  
10 NEGOTIATE AN INCENTIVE PAYMENT OR CREDIT THAT EXCEEDS THE  
11 AMOUNT OF THE TAXES LEVIED BY THE SCHOOL DISTRICT UPON THE  
12 TAXABLE REAL PROPERTY OR BUSINESS PERSONAL PROPERTY LOCATED AT  
13 OR WITHIN THE QUALIFIED COMMUNICATION SERVICES FACILITY FOR THE  
14 CURRENT PROPERTY TAX YEAR.

15 (4) THE BOARD OF EDUCATION OF A SCHOOL DISTRICT SHALL  
16 EXERCISE THE AUTHORITY GRANTED UNDER THIS SECTION IN A  
17 NONDISCRIMINATORY, NONEXCLUSIVE, AND COMPETITIVELY NEUTRAL  
18 MANNER. TO THE EXTENT THAT A SCHOOL DISTRICT AWARDS AN  
19 INCENTIVE PAYMENT OR CREDIT UNDER THIS SECTION, THE SCHOOL  
20 DISTRICT SHALL AWARD SUBSEQUENT INCENTIVE PAYMENTS OR CREDITS  
21 UNDER SIMILAR TERMS AND CONDITIONS AS THE INITIAL AWARD AND  
22 BASED ON A PROPORTIONATE LEVEL OF INVESTMENT IN A QUALIFIED  
23 COMMUNICATION SERVICES FACILITY IN THE SCHOOL DISTRICT.

24 (5) THE BOARD OF EDUCATION OF A SCHOOL DISTRICT THAT  
25 NEGOTIATES AN AGREEMENT PURSUANT TO THIS SECTION SHALL INFORM  
26 ANY MUNICIPALITY AND COUNTY IN WHICH THE QUALIFIED  
27 COMMUNICATION SERVICES FACILITY WILL BE ESTABLISHED OR EXPANDED

1 OF THE NEGOTIATIONS WITH THE TAXPAYER.

2 **SECTION 4.** In Colorado Revised Statutes, 39-26-129, **amend**  
3 **(1)** as follows:

4 **39-26-129. Refund for property used in rural broadband**  
5 **service - legislative declaration - tax preference performance**  
6 **statement - definitions - repeal.** (1)(a) The general assembly FINDS AND  
7 declares that: ~~the intended purpose of the tax refund created in this~~  
8 ~~section is to encourage broadband providers to deploy broadband~~  
9 ~~infrastructure in rural areas of the state and to create incentives for~~  
10 ~~investment in broadband infrastructure in addition to the incentives~~  
11 ~~already created by other state or federal law.~~

12 (I) EXPANDING ACCESS TO WIRELESS AND OTHER COMMUNICATION  
13 SERVICES IS CRITICAL TO THE ECONOMIC AND SOCIAL WELL-BEING OF  
14 COLORADO'S RESIDENTS AND BUSINESSES. RELIABLE COMMUNICATIONS  
15 INFRASTRUCTURE SUPPORTS EDUCATION, HEALTH CARE, WORKFORCE  
16 DEVELOPMENT, AND ECONOMIC COMPETITIVENESS.

17 (II) COLORADO RECEIVES ONGOING FEDERAL FUNDING OF MORE  
18 THAN ONE BILLION DOLLARS TO FACILITATE BROADBAND DEPLOYMENT TO  
19 UNSERVED AND UNDERSERVED HOUSEHOLDS IN THE STATE;

20 (III) REQUIRING COMMUNICATIONS PROVIDERS TO PAY SALES AND  
21 USE TAXES ON FEDERAL-FUNDED AND STATE-FUNDED DEPLOYMENT IS  
22 COUNTERPRODUCTIVE, BECAUSE IT REDUCES THE EFFICACY AND IMPACT  
23 OF THESE GRANTS BY EFFECTIVELY TAXING MONEY INTENDED FOR  
24 COMMUNICATIONS EXPANSION AND CREATING A STRUCTURAL  
25 INEFFICIENCY;

26 (IV) THE PURPOSE OF THIS SECTION IS TO UPDATE AND  
27 STREAMLINE THE ADMINISTRATION OF THE EXISTING SALES TAX REBATE

1 FOR BROADBAND INFRASTRUCTURE ENACTED IN 2014. THIS SECTION  
2 ENSURES THAT TAX RELIEF IS MORE EFFICIENTLY DELIVERED, MORE  
3 EFFECTIVELY TARGETS AREAS OF COLORADO IN NEED OF COMMUNICATION  
4 SERVICES, AND EASES THE ADMINISTRATIVE BURDEN ON  
5 COMMUNICATIONS PROVIDERS THAT APPLY FOR THE EXISTING REBATE  
6 PROGRAM.

7 (V) WIRELESS TELECOMMUNICATIONS TECHNOLOGIES, WHILE  
8 SEEMINGLY INDEPENDENT, CRITICALLY RELY ON FORMS OF BROADBAND  
9 LIKE FIBER AND LANDLINE NETWORKS FOR ESSENTIAL FUNCTIONS, SUCH AS  
10 BACKHAUL, WHICH CONNECTS CELL TOWERS TO THE INTERNET BACKBONE  
11 AND WHICH IS OFTEN PERFORMED BY NONWIRELESS PROVIDERS.  
12 THEREFORE, THE POLICIES THAT IMPACT BROADBAND INFRASTRUCTURE  
13 MUST CONSIDER THE INTERCONNECTEDNESS OF ALL TECHNOLOGIES,  
14 INCLUDING THE DEPENDENCE OF WIRELESS TELECOMMUNICATIONS ON THE  
15 BROADER ECOSYSTEM, TO ENSURE EFFECTIVE AND COMPREHENSIVE  
16 WIRELESS AND BROADBAND ACCESS FOR ALL COLORADANS.

17 (b) PURSUANT TO SECTION 39-21-304, THE GENERAL ASSEMBLY  
18 ADOPTS THE FOLLOWING TAX PREFERENCE PERFORMANCE STATEMENT FOR  
19 THE EXEMPTION CREATED IN THIS SECTION:

20 (I) THE SALES AND USE TAX EXEMPTION ESTABLISHED IN THIS  
21 SECTION IS INTENDED TO:

22 (A) ELIMINATE THE STRUCTURAL INEFFICIENCY ASSOCIATED WITH  
23 TAXING BROADBAND DEPLOYMENT GRANTS;

24 (B) STREAMLINE THE ADMINISTRATION OF TAX RELIEF FOR  
25 PROVIDERS; AND

26 (C) INCENTIVIZE PRIVATE SECTOR INVESTMENT IN  
27 INFRASTRUCTURE; AND

1 (II) THE EFFECTIVENESS OF THIS TAX EXPENDITURE SHALL BE  
2 MEASURED BY:

3 (A) THE TOTAL AMOUNT OF PRIVATE AND PUBLIC INVESTMENT IN  
4 BROADBAND INFRASTRUCTURE WITHIN COLORADO, INCLUDING  
5 INFRASTRUCTURE FINANCED IN PART BY STATE AND FEDERAL GRANTS;

6 (B) THE EXTENT TO WHICH BROADBAND PROVIDERS UTILIZE THE  
7 EXEMPTION TO INCREASE THE EFFICIENCY OF BROADBAND DEPLOYMENT  
8 AND TO REDUCE PROJECT COSTS; AND

9 (C) THE AMOUNT BY WHICH ADMINISTRATIVE BURDENS ON  
10 BROADBAND PROVIDERS ARE REDUCED, INCLUDING THE NUMBER OF  
11 ENTITIES UTILIZING THE SALES TAX REFUND COMPARED TO THOSE  
12 PREVIOUSLY APPLYING FOR THE SALES TAX REFUND.

13 **SECTION 5. Act subject to petition - effective date.** This act  
14 takes effect at 12:01 a.m. on the day following the expiration of the  
15 ninety-day period after final adjournment of the general assembly; except  
16 that, if a referendum petition is filed pursuant to section 1 (3) of article V  
17 of the state constitution against this act or an item, section, or part of this  
18 act within such period, then the act, item, section, or part will not take  
19 effect unless approved by the people at the general election to be held in  
20 November 2026 and, in such case, will take effect on the date of the  
21 official declaration of the vote thereon by the governor.