

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Finance.

HB26-1289 be amended as follows:

- 1 Amend printed bill, page 70, after line 22 insert:  
2       **"SECTION 40.** In Colorado Revised Statutes, 39-22-303, **amend**  
3 (12)(b)(I) and (12)(b)(II); and **add** (12)(b)(III) as follows:  
4       **39-22-303. Dividends in a combined report - foreign source**  
5 **income - affiliated groups - definitions - rules - repeal.**  
6       (12) As used in this section, unless the context otherwise requires:  
7       (b) "Listed jurisdiction" means:  
8       (I) For income tax years commencing before January 1, 2026,  
9 Andorra, Anguilla, Antigua and Barbuda, Aruba, the Bahamas, Bahrain,  
10 Barbados, Belize, Bermuda, Bonaire, British Virgin Islands, Cayman  
11 Islands, Cook Islands, Curac<sup>o</sup>ao, Cyprus, Dominica, Gibraltar, Grenada,  
12 Guernsey-Sark-Alderney, Isle of Man, Jersey, Liberia, Luxembourg,  
13 Malta, Marshall Islands, Mauritius, Monaco, Montserrat, Nauru, Niue,  
14 Panama, Saba, Samoa, San Marino, Seychelles, Sint Eustatius, Sint  
15 Maarten, St. Kitts and Nevis, St. Lucia, St. Vincent and the Grenadines,  
16 Turks and Caicos Islands, U.S. Virgin Islands, and Vanuatu; ~~and~~  
17       (II) For income tax years commencing on or after January 1, 2026,  
18 BUT BEFORE JANUARY 1, 2027, the jurisdictions listed in subsection  
19 (12)(b)(I) of this section and Hong Kong, Republic of Ireland,  
20 Liechtenstein, Netherlands, and Singapore; AND  
21       (III) FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY  
22 1, 2027, THE JURISDICTIONS LISTED IN SUBSECTION (12)(b)(I) OF THIS  
23 SECTION AND HONG KONG, REPUBLIC OF IRELAND, NETHERLANDS, AND  
24 SINGAPORE."
- 25 Renumber succeeding section accordingly.

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