

An Act

HOUSE BILL 19-1085

BY REPRESENTATIVE(S) Exum, Arndt, Benavidez, Bird, Caraveo, Coleman, Cutter, Duran, Esgar, Froelich, Galindo, Gonzales-Gutierrez, Hansen, Herod, Jackson, Jaquez Lewis, Kennedy, Kipp, McCluskie, McLachlan, Melton, Michaelson Jenet, Mullica, Roberts, Singer, Sirota, Snyder, Tipper, Titone, Valdez A., Valdez D., Buckner, Buentello, Gray, Hooton, Kraft-Tharp, Lontine, Weissman;
also SENATOR(S) Zenzinger, Bridges, Court, Fields, Ginal, Lee, Moreno, Pettersen, Story, Tate, Todd, Williams A., Winter.

CONCERNING THE PROPERTY-RELATED EXPENSE ASSISTANCE GRANTS FOR LOW-INCOME SENIORS AND INDIVIDUALS WITH DISABILITIES, AND, IN CONNECTION THEREWITH, MAKING AN APPROPRIATION.

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

SECTION 1. In Colorado Revised Statutes, 39-31-101, **amend** (2)(a.5), (2)(c), (2.3), (3) introductory portion, (3)(b) introductory portion, (4), and (5); **repeal** (2)(a) introductory portion, (2)(a)(III), (2)(b) introductory portion, and (2)(b)(III); and **add** (2)(d) as follows:

39-31-101. Real property tax - tax equivalent - assistance - eligibility - applicability - definitions - repeal. (2) A grant is the amount

Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.

of the general property taxes actually paid on the residence or the amount of taxes actually paid on a mobile home, plus any tax-equivalent payments computed pursuant to subsection (4) of this section, with respect to the rent of a trailer space during the year for which the grant is claimed, the amount of the specific ownership tax actually paid on a trailer coach, or the amount of the tax-equivalent payments, computed pursuant to subsection (4) of this section, actually made during the year for which such grant is claimed, but in no event may it exceed:

(a) ~~In the case of an individual:~~

~~(III) For grants claimed for years commencing on or after January 1, 2008, but before January 1, 2014, six hundred dollars reduced by ten percent of the amount by which the individual's income exceeds six thousand dollars in 2008, and, each year thereafter, the amount for the prior year adjusted for inflation.~~

(a.5) (I) Except as set forth in subsection (2.3) of this section, for grants claimed for years commencing on or after January 1, 2014, BUT BEFORE JANUARY 1, 2019, in the case of an individual whose income is less than or equal to twelve thousand seven hundred twenty dollars, seven hundred dollars reduced by ten percent of the amount by which the individual's income exceeds six thousand six hundred thirty-nine dollars or two hundred twenty-seven dollars, whichever amount is greater.

(II) THIS SUBSECTION (2)(a.5) IS REPEALED, EFFECTIVE JULY 1, 2021.

(b) ~~In the case of spouses:~~

~~(III) For grants claimed for years commencing on or after January 1, 2008, but before January 1, 2014, six hundred dollars reduced by ten percent of their income over nine thousand seven hundred dollars in 2008, and, each year thereafter, the amount for the prior year adjusted for inflation.~~

(c) (I) Except as set forth in subsection (2.3) of this section, for grants claimed for years commencing on or after January 1, 2014, BUT BEFORE JANUARY 1, 2019, in the case of spouses whose income is less than or equal to seventeen thousand one hundred forty-six dollars, seven hundred dollars reduced by ten percent of their income over ten thousand seven

hundred thirty-one dollars, or two hundred twenty-seven dollars, whichever amount is greater.

(II) THIS SUBSECTION (2)(c) IS REPEALED, EFFECTIVE JULY 1, 2021.

(d) FOR A GRANT CLAIMED FOR THE 2019 CALENDAR YEAR, EITHER SEVEN HUNDRED THIRTY-FIVE DOLLARS REDUCED BY TEN PERCENT OF THE CLAIMANT'S INCOME OVER THE PHASE-OUT AMOUNT OR THE FLAT GRANT AMOUNT, WHICHEVER AMOUNT IS GREATER. FOR A GRANT CLAIMED FOR YEARS COMMENCING ON OR AFTER JANUARY 1, 2020, EITHER THE MAXIMUM GRANT AMOUNT ALLOWED UNDER THIS SUBSECTION (2)(d) FOR THE PRIOR YEAR, ADJUSTED FOR INFLATION AND REDUCED BY TEN PERCENT OF THE CLAIMANT'S INCOME OVER THE PHASE-OUT AMOUNT, OR THE FLAT GRANT AMOUNT, WHICHEVER AMOUNT IS GREATER.

(2.3) (I) For grants claimed for years commencing on or after January 1, 2015, BUT PRIOR TO JANUARY 1, 2019, the income thresholds used to determine the eligibility for and amount of a grant pursuant to subsection (2) of this section are equal to the income thresholds for the prior year adjusted for inflation.

(II) THIS SUBSECTION (2.3) IS REPEALED, EFFECTIVE JULY 1, 2021.

(3) Such grant ~~shall be~~ IS allowed to such persons as described in subsection (1) of this section who meet the following requirements:

(b) Have income from all sources for the taxable year of less than the maximum ELIGIBLE INCOME amount, ~~for which such persons are eligible to receive a grant based on the operation of paragraphs (a), (a.5), (b), and (c) of subsection (2) of this section, including~~ WHICH INCLUDES, but IS not limited to, for this purpose, alimony, ~~support money~~, cash public assistance and relief, pension or annuity benefits, federal social security benefits, veterans' benefits, nontaxable interest, workers' compensation, and unemployment compensation benefits. For the purposes of this ~~paragraph (b)~~ SUBSECTION (3)(b), the following ~~shall~~ ARE not ~~be~~ considered income:

(4) (a) The tax-equivalent amount for persons otherwise qualified who paid rent for the right to occupy premises ~~upon which ad valorem taxes were levied~~, as a residence during the taxable year ~~shall be considered as~~ IS twenty percent of the actual rent paid during the taxable year, not including

any charge for utilities or food.

(b) To qualify as a tax-equivalent payment, rent must have been paid as a part of a bona fide tenancy or leasing agreement and shall not include any portion of payments made to institutions or facilities commonly known as nursing homes but shall include ~~rent paid to a public housing authority~~ and rent paid for the use of a mobile home or paid on trailer space if paid as a part of a bona fide tenancy.

(5) As used in this section:

(a) "FLAT GRANT AMOUNT" MEANS AN AMOUNT EQUAL TO TWO HUNDRED THIRTY-EIGHT DOLLARS FOR THE 2019 CALENDAR YEAR, AND FOR EACH YEAR THEREAFTER THE AMOUNT FOR THE PRIOR YEAR ADJUSTED FOR INFLATION.

(b) "Inflation" means the annual percentage change in the United States department of labor, bureau of labor statistics, consumer price index for ~~Denver-Boulder-Greeley~~, DENVER-AURORA-LAKEWOOD FOR all items AND all urban consumers, or its successor index.

(c) "MAXIMUM ELIGIBLE INCOME AMOUNT" MEANS:

(I) FOR AN INDIVIDUAL, INCOME THAT IS LESS THAN OR EQUAL TO FIFTEEN THOUSAND ONE HUNDRED NINETY-TWO DOLLARS FOR THE 2019 CALENDAR YEAR AND FOR EACH YEAR THEREAFTER, THE AMOUNT FOR THE PRIOR YEAR ADJUSTED FOR INFLATION; AND

(II) FOR SPOUSES, INCOME THAT IS LESS THAN OR EQUAL TO TWENTY THOUSAND FIVE HUNDRED EIGHTEEN DOLLARS FOR THE 2019 CALENDAR YEAR AND FOR EACH YEAR THEREAFTER, THE AMOUNT FOR THE PRIOR YEAR ADJUSTED FOR INFLATION.

(d) "PHASE-OUT AMOUNT" MEANS:

(I) IN THE CASE OF AN INDIVIDUAL, AN AMOUNT EQUAL TO EIGHT THOUSAND ONE HUNDRED SIXTY-NINE DOLLARS FOR THE 2019 CALENDAR YEAR AND FOR EACH YEAR THEREAFTER, THE AMOUNT FOR THE PRIOR YEAR ADJUSTED FOR INFLATION; AND

(II) IN THE CASE OF SPOUSES, AN AMOUNT EQUAL TO THIRTEEN THOUSAND TWO HUNDRED FIVE DOLLARS FOR THE 2019 CALENDAR YEAR AND FOR EACH YEAR THEREAFTER, THE AMOUNT FOR THE PRIOR YEAR ADJUSTED FOR INFLATION.

SECTION 2. In Colorado Revised Statutes, 39-31-102, **amend** (4) as follows:

39-31-102. Procedures to obtain grant - department of revenue - responsibilities. (4) ~~The property tax assistance grant~~ A GRANT AUTHORIZED BY SECTION 39-31-101 THAT IS CLAIMED FOR GENERAL PROPERTY TAXES shall ~~in no case~~ NOT exceed the amount of the ~~general property~~ taxes actually paid. A grant for property taxes or tax-equivalent amounts paid under section 39-31-101 shall not be made unless properly claimed on or before the expiration of twenty-four months after the end of the income tax year during which such taxes or tax-equivalent amounts were actually paid.

SECTION 3. In Colorado Revised Statutes, 39-31-104, **amend** (1)(a)(II), (2) introductory portion, (2)(a.5), (2)(c), (2.3), (3) introductory portion, (3)(b) introductory portion, and (4); **repeal** (2)(a) introductory portion, (2)(a)(III), (2)(b) introductory portion, and (2)(b)(III); and **add** (2)(d) as follows:

39-31-104. Heat or fuel expenses assistance - eligibility - applicability - definitions - repeal. (1) (a) (II) For persons otherwise qualified who paid heat or fuel expenses indirectly as part of their rental payments, it shall be presumed that ten percent of the actual rent paid during the taxable year was for heat or fuel expenses. For rental payments to qualify under this ~~subparagraph~~ (II) SUBSECTION (1)(a)(II), they must have been paid as a part of a bona fide tenancy or lease agreement. Rental payments made to institutions or facilities commonly known as nursing homes shall not qualify, but rental payments ~~made to a public housing authority~~ or for the use of a mobile home shall qualify if paid as a part of a bona fide tenancy or lease agreement.

(2) The AMOUNT OF THE grant ~~shall be as follows~~ IS:

(a) ~~In the case of an individual:~~

~~(III) For grants claimed for years commencing on or after January 1, 2008, but before January 1, 2014, one hundred ninety-two dollars reduced by three and two-tenths percent of the amount by which the individual's income exceeds six thousand dollars in 2008, and, each year thereafter, the amount for the prior year adjusted for inflation.~~

(a.5) (I) Except as set forth in subsection (2.3) of this section, for grants claimed for years commencing on or after January 1, 2014, BUT BEFORE JANUARY 1, 2019, in the case of an individual whose income is less than or equal TO twelve thousand seven hundred twenty dollars, one hundred ninety-two dollars reduced by three and two-tenths percent of the amount by which the individual's income exceeds six thousand six hundred thirty-nine dollars or seventy-three dollars, whichever amount is greater.

(II) THIS SUBSECTION (2)(a.5) IS REPEALED, EFFECTIVE JULY 1, 2021.

(b) ~~In the case of spouses:~~

~~(III) For grants claimed for years commencing on or after January 1, 2008, but before January 1, 2014, one hundred ninety-two dollars reduced by three and two-tenths percent of their income over nine thousand seven hundred dollars in 2008, and, each year thereafter, the amount for the prior year adjusted for inflation.~~

(c) (I) Except as set forth in subsection (2.3) of this section, for grants claimed for years commencing on or after January 1, 2014, BUT BEFORE JANUARY 1, 2019, in the case of spouses whose income is less than or equal to seventeen thousand one hundred forty-six dollars, one hundred ninety-two dollars reduced by three and two-tenths percent of their income over ten thousand seven hundred thirty-one dollars or seventy-three dollars, whichever amount is greater.

(II) THIS SUBSECTION (2)(c) IS REPEALED, EFFECTIVE JULY 1, 2021.

(d) FOR A GRANT CLAIMED FOR THE 2019 CALENDAR YEAR, EITHER TWO HUNDRED TWO DOLLARS REDUCED BY TEN PERCENT OF THE CLAIMANT'S INCOME OVER THE PHASE-OUT AMOUNT OR THE FLAT GRANT AMOUNT, WHICHEVER AMOUNT IS GREATER. FOR A GRANT CLAIMED FOR YEARS COMMENCING ON OR AFTER JANUARY 1, 2020, EITHER THE MAXIMUM GRANT AMOUNT ALLOWED UNDER THIS SUBSECTION (2)(d) FOR THE PRIOR YEAR,

ADJUSTED FOR INFLATION AND REDUCED BY TEN PERCENT OF THE CLAIMANT'S INCOME OVER THE PHASE-OUT AMOUNT, OR THE FLAT GRANT AMOUNT, WHICHEVER AMOUNT IS GREATER.

(2.3) (I) For grants claimed for years commencing on or after January 1, 2015, BUT PRIOR TO JANUARY 1, 2019, the income thresholds used to determine the eligibility for and amount of a grant pursuant to subsection (2) of this section are equal to the income thresholds for the prior year adjusted for inflation.

(II) THIS SUBSECTION (2.3) IS REPEALED, EFFECTIVE JULY 1, 2021.

(3) Such grant ~~shall be~~ is allowed to such persons as described in subsection (1) of this section who meet the following requirements:

(b) Have income from all sources for the taxable year of less than the maximum ELIGIBLE INCOME amount, ~~for which such persons are eligible to receive a grant based on the operation of paragraphs (a), (a.5), (b), and (c) of subsection (2) of this section, including~~ WHICH INCLUDES, but IS not limited to, for this purpose, alimony, ~~support money~~; cash public assistance and relief, pension or annuity benefits, federal social security benefits, veterans' benefits, nontaxable interest, workers' compensation, and unemployment compensation benefits. For the purposes of this ~~paragraph (b)~~ SUBSECTION (3)(b), the following ~~shall~~ ARE not ~~be~~ considered income:

(4) As used in this section:

(a) "FLAT GRANT AMOUNT" MEANS AN AMOUNT EQUAL TO SEVENTY-SEVEN DOLLARS FOR THE 2019 CALENDAR YEAR, AND FOR EACH YEAR THEREAFTER THE AMOUNT FOR THE PRIOR YEAR ADJUSTED FOR INFLATION.

(b) "Inflation" means the annual percentage change in the United States department of labor, bureau of labor statistics, consumer price index for ~~Denver-Boulder-Greeley~~; DENVER-AURORA-LAKEWOOD FOR all items AND all urban consumers, or its successor index.

(c) "MAXIMUM ELIGIBLE INCOME AMOUNT" HAS THE SAME MEANING AS SET FORTH IN SECTION 39-31-101 (5)(c).

(d) "PHASE-OUT AMOUNT" HAS THE SAME MEANING AS SET FORTH IN SECTION 39-31-101 (5)(d).

SECTION 4. Appropriation - adjustments to 2019 long bill.

(1) For the 2019-20 state fiscal year, \$24,847 is appropriated to the department of revenue. This appropriation is from the general fund. To implement this act, the department may use this appropriation as follows:

(a) \$10,467 for use by the taxpayer service division for personal services;

(b) \$13,180 for tax administration IT system (GenTax) support; and


(c) \$1,200 for the purchase of document management services.

(2) For the 2019-20 state fiscal year, \$1,200 is appropriated to the department of personnel. This appropriation is from reappropriated funds received from the department of revenue under subsection (1)(c) of this section. To implement this act, the department of personnel may use this appropriation to provide document management services for the department of revenue.

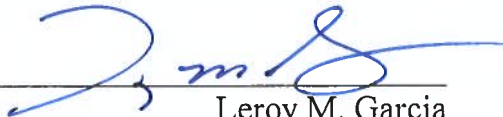
(3) To implement this act, the general fund amount specified for informational purposes in part XIX of section 2 of the annual general appropriation act for the 2019-20 state fiscal year for the old age heat and fuel and property tax assistance grant is increased by \$653,500.

SECTION 5. Act subject to petition - effective date. This act takes effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly (August 2, 2019, if adjournment sine die is on May 3, 2019); except that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within such period, then the act, item, section, or part will not take effect unless


approved by the people at the general election to be held in November 2020 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.



KC Becker
SPEAKER OF THE HOUSE
OF REPRESENTATIVES



Leroy M. Garcia
PRESIDENT OF
THE SENATE

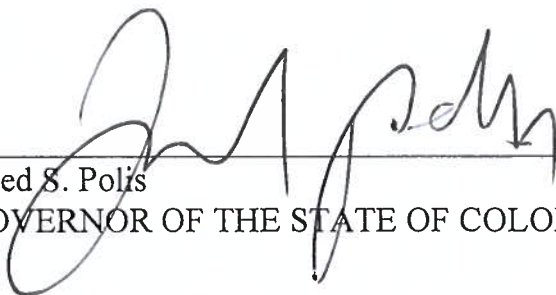


Marilyn Eddins
CHIEF CLERK OF THE HOUSE
OF REPRESENTATIVES



Cindi L. Markwell
SECRETARY OF
THE SENATE

APPROVED May 20, 2019 at 4:21 p.m.
(Date and Time)



Jared S. Polis
GOVERNOR OF THE STATE OF COLORADO