

HOUSE COMMITTEE OF REFERENCE REPORT

Chair of Committee

April 14, 2023
Date

Committee on Appropriations.

After consideration on the merits, the Committee recommends the following:

HB23-1091 be amended as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation:

- 1 Amend the Finance Committee Report, dated February 2, 2023, page 1,
2 strike lines 1 through 25 and substitute:
 - 3 "Amend printed bill, page 2, line 7, strike "OR IN-KIND".
 - 4 Page 2 of the bill, strike lines 11 through 19.
 - 5 Page 3 of the bill, strike lines 1 and 2.
6
 - 7 Page 3 of the bill, line 3, strike "OR IN-KIND".
 - 8 Page 3 of the bill, line 16, strike "OR IN-KIND CONTRIBUTIONS".
 - 9 Page 3 of the bill, line 17, strike "~~and donating the money~~ TO MAKE
10 DONATIONS" and substitute "and donating the money".
 - 11 Page 4 of the bill, line 9, strike "To" and substitute "FOR INCOME TAX
12 YEARS COMMENCING ON OR AFTER JANUARY 1, 2024, IN ORDER TO".
 - 13 Page 2 of the report, strike lines 5 through 10 and substitute "26.5-1-302,
14 THE PUBLIC-PRIVATE COLLABORATION UNIT IN THE DEPARTMENT OF
15 PERSONNEL CREATED IN SECTION 24-94-103 (2), AND THE DEPARTMENT OF
16 EARLY CHILDHOOD CREATED IN SECTION 26.5-1-104 (1) TO STUDY
17 POSSIBLE IMPROVEMENT TO THE TAX CREDIT ALLOWED PURSUANT TO THIS
18 SECTION AND TO DEVELOP RECOMMENDATIONS FOR FURTHER MEASURING
19 THE EFFECTIVENESS OF THE TAX CREDIT. ON OR BEFORE JULY 31, 2024,
20 THE DEPARTMENT OF REVENUE SHALL DELIVER TO THE JOINT BUDGET
21 COMMITTEE, THE FINANCE COMMITTEES OF THE SENATE AND THE HOUSE

1 OF REPRESENTATIVES, AND THE OFFICE OF THE STATE AUDITOR THE
2 RECOMMENDATIONS DEVELOPED PURSUANT TO THIS SUBSECTION (6.8)(c).
3 IN ADDITION TO RECOMMENDATIONS FOR FURTHER MEASURING THE
4 EFFECTIVENESS OF THE TAX CREDIT, THE RECOMMENDATIONS MUST
5 INCLUDE RECOMMENDATIONS FOR:

6 (I) IMPROVING THE STRUCTURE, OVERSIGHT, AND ADMINISTRATION
7 OF THE TAX CREDIT;

8 (II) DEVELOPING MECHANISMS TO INFORM TAXPAYERS AND
9 ELIGIBLE CHILD CARE FACILITIES AND PROGRAMS ABOUT THE
10 AVAILABILITY OF THE TAX CREDIT;

11 (III) ENSURING THE TAX CREDIT IS EQUITABLY PROMOTING CHILD
12 CARE IN ALL COMMUNITIES; AND

13 (IV) ALLOWING DONATIONS OF IN-KIND REAL PROPERTY TO
14 QUALIFY AS AN ELIGIBLE CONTRIBUTION TO PROMOTE CHILD CARE."

15 Page 2 of the report, after line 11 insert "Strike "~~Donating money~~
16 DONATIONS" and substitute "Donating money" on: **Page 3**, lines 5, 13, 19,
17 and 21."

18 Page 5 of the bill, after line 6 insert:

19 **"SECTION 2. Appropriation.** (1) For the 2023-24 state fiscal
20 year, \$78,254 is appropriated to the department of revenue. This
21 appropriation is from the general fund. To implement this act, the
22 department may use this appropriation as follows:

23 (a) \$39,053 for use by taxation services for personal services,
24 which amount is based on an assumption that the division will require an
25 additional 0.5 FTE;

26 (b) \$7,345 for use by taxation services for operating expenses;

27 (c) \$20,975 for tax administration IT system (GenTax) support;

28 and

29 (d) \$10,881 for the purchase of document management services.

30 (2) For the 2023-24 state fiscal year, \$10,881 is appropriated to the
31 department of personnel. This appropriation is from reappropriated funds
32 received from the department of revenue under subsection (1)(d) of this
33 section. To implement this act, the department of personnel may use this
34 appropriation to provide document management services for the
35 department of revenue."

36 Renumber succeeding section accordingly.

37 Page 1, line 104, strike "YEARS AND" and substitute "YEARS,".

- 1 Page 1, line 105, strike "CREDIT." and substitute "CREDIT, AND MAKING
- 2 AN APPROPRIATION."

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