

HOUSE COMMITTEE OF REFERENCE REPORT

Chair of Committee

May 6, 2024
Date

Committee on Appropriations.

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

SB24-016 be amended as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation:

1 Amend reengrossed bill, page 2, line 16, after "state" insert "A UNIQUE
2 CERTIFICATE IDENTIFICATION NUMBER,".

3 Page 4, after line 15 insert:

4 "SECTION 3. In Colorado Revised Statutes, 39-30-103.5, repeal
5 (5)(b) as follows:

6 **39-30-103.5. Credit against tax - contributions to enterprise**
7 **zone administrators to implement economic development plans -**
8 **repeal.** (5) (b) For income tax years commencing on and after January
9 1, 2013, contributions pursuant to this section may be made directly to an
10 organization that has attained tax exempt status under section 501 (c)(3)
11 of the federal "Internal Revenue Code of 1986", as amended, if such
12 organization is obligated to disburse the contribution as directed by the
13 taxpayer to a recipient organization that has attained tax exempt status
14 under section 501 (c)(3) of the federal "Internal Revenue Code of 1986",
15 as amended, or to such recipient organization's program or project, so
16 long as either the recipient organization, program, or project is certified
17 by the enterprise zone administrator as meeting the criteria set forth in
18 this section for the purpose of receiving direct contributions as allowed
19 in paragraph (a) of this subsection (5)."

20 Renumber succeeding sections accordingly.

21 Page 4, strike lines 16 through 23 and substitute:

22 "SECTION 4. **Appropriation.** (1) For the 2024-25 state fiscal
23 year, \$41,769 is appropriated to the department of revenue. This

1 appropriation is from the general fund. To implement this act, the
2 department may use this appropriation as follows:
3 (a) \$22,029 for use by the taxation business group for personal
4 services related to taxation services, which amount is based on an
5 assumption that the division will require an additional 0.4 FTE;
6 (b) \$7,182 for use by the taxation business group for operating
7 expenses related to taxation services;
8 (c) \$7,416 for tax administration IT system (GenTax) support;
9 (d) \$2,590 for use by the executive director's office for personal
10 services related to administration and support; and
11 (e) \$2,552 for the purchase of document management.
12 (2) For the 2024-25 state fiscal year, \$2,552 is appropriated to the
13 department of personnel. This appropriation is from reappropriated funds
14 received from the department of revenue under subsection (1)(e) of this
15 section. To implement this act, the department of personnel may use this
16 appropriation to provide document management services for the
17 department of revenue."

18 Renumber succeeding subsection accordingly.

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