

Second Regular Session
Seventy-first General Assembly
STATE OF COLORADO

REENGROSSED

*This Version Includes All Amendments
Adopted in the House of Introduction*

LLS NO. 18-0288.02 Nicole Myers x4326

SENATE BILL 18-121

SENATE SPONSORSHIP

Tate, Martinez Humenik, Moreno, Zenzinger

HOUSE SPONSORSHIP

Arndt, Hooton, McKean, Thurlow

Senate Committees

State, Veterans, & Military Affairs

House Committees

A BILL FOR AN ACT

101 **CONCERNING CERTAIN EXPENSES ALLOWED TO A STATE EMPLOYEE**
102 **WHEN THE EMPLOYEE IS REQUIRED TO CHANGE HIS OR HER**
103 **PLACE OF RESIDENCE IN CONNECTION WITH A CHANGE IN JOB**
104 **DUTIES.**

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/>.)

Statutory Revision Committee. Current law allows an employee in the state personnel system his or her moving and relocation expenses if an appointing authority requires the employee to change his or her place

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

SENATE
3rd Reading Unamended
February 13, 2018

SENATE
Amended 2nd Reading
February 12, 2018

of residence due to a change in job duties. The bill specifies that moving expenses, including the reasonable expenses of moving household goods and personal effects and the reasonable costs of traveling to a new residence, are reimbursable in accordance with rules promulgated by the state controller and in compliance with the regulations of the federal internal revenue service. The bill also specifies that relocation expenses that are provided in the form of a per diem allowance for a certain number of days are reimbursable in accordance with rules promulgated by the state controller and in compliance with the regulations of the federal internal revenue service.

In addition, the bill removes administrative details and requires the state controller to promulgate rules for the administration of moving and relocation deductions and reimbursements in compliance with the regulations of the federal internal revenue service.

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

2 **SECTION 1. Legislative declaration.** The general assembly
3 declares that the purpose of Senate Bill 18-121, enacted in 2018, is to
4 correct a defect in the law by clarifying section 24-50-134, Colorado
5 Revised Statutes, concerning moving and relocation expenses for certain
6 employees in the state personnel system. The general assembly further
7 declares that the addition of such clarifying language to section
8 24-50-134, Colorado Revised Statutes, ensures that such moving and
9 relocation expense provisions are administered in compliance with federal
10 law.

11 **SECTION 2.** In Colorado Revised Statutes, **repeal and reenact,**
12 **with amendments,** 24-50-134 as follows:

13 **24-50-134. Moving and relocation expenses.** (1) WHEN AN
14 EMPLOYEE IN THE STATE PERSONNEL SYSTEM IS REQUIRED BY ANY
15 APPOINTING AUTHORITY, BECAUSE OF A CHANGE IN ASSIGNMENT OR A
16 PROMOTION OR FOR ANY OTHER REASON RELATED TO HIS OR HER DUTIES,
17 TO CHANGE HIS OR HER PLACE OF RESIDENCE, SUCH EMPLOYEE SHALL BE

1 ALLOWED HIS OR HER MOVING EXPENSES INCURRED BY REASON OF SUCH
2 CHANGE OF RESIDENCE. MOVING EXPENSES MAY INCLUDE THE
3 REASONABLE EXPENSES OF MOVING HOUSEHOLD GOODS AND PERSONAL
4 EFFECTS AND THE REASONABLE COSTS OF TRAVELING TO THE EMPLOYEE'S
5 NEW RESIDENCE. ANY REIMBURSEMENT PURSUANT TO THIS SUBSECTION
6 (1) SHALL BE MADE IN ACCORDANCE WITH RULES PROMULGATED BY THE
7 STATE CONTROLLER AND IN COMPLIANCE WITH THE REGULATIONS OF THE
8 FEDERAL INTERNAL REVENUE SERVICE.

9 (2) WHEN AN EMPLOYEE IS REQUIRED BY ANY APPOINTING
10 AUTHORITY, BECAUSE OF A CHANGE IN ASSIGNMENT OR A PROMOTION OR
11 FOR ANY OTHER REASON RELATED TO HIS OR HER DUTIES, TO CHANGE HIS
12 OR HER PLACE OF RESIDENCE, SUCH EMPLOYEE SHALL BE ALLOWED
13 RELOCATION EXPENSES IN THE FORM OF A PER DIEM ALLOWANCE UP TO A
14 MAXIMUM OF THIRTY DAYS FOR NECESSARY EXPENSES INCURRED WHILE
15 RELOCATING A PERMANENT RESIDENCE. THE EMPLOYEE MAY CHOOSE TO
16 EXCLUDE INTERRUPTIONS CAUSED BY SICK LEAVE, VACATION, OTHER
17 AUTHORIZED LEAVE OF ABSENCE, OR ORDERED TRAVEL. THE RATES OF
18 REIMBURSEMENT FOR RELOCATION EXPENSES SHALL NOT EXCEED THE
19 RATES FIXED BY EXECUTIVE ORDER. ANY PER DIEM PAYMENTS MADE
20 PURSUANT TO THIS SUBSECTION (2) SHALL BE IN ACCORDANCE WITH RULES
21 PROMULGATED BY THE STATE CONTROLLER AND IN COMPLIANCE WITH THE
22 REGULATIONS OF THE FEDERAL INTERNAL REVENUE SERVICE.

23 (3) THE STATE CONTROLLER SHALL PROMULGATE RULES IN
24 ACCORDANCE WITH THE "STATE ADMINISTRATIVE PROCEDURE ACT",
25 ARTICLE 4 OF THIS TITLE 24, FOR THE IMPLEMENTATION OF THIS SECTION.
26 SUCH RULES SHALL BE IN ACCORDANCE WITH THE REGULATIONS OF THE
27 FEDERAL INTERNAL REVENUE SERVICE AND SHALL INCLUDE THE

1 FOLLOWING:

2 (a) THE CIRCUMSTANCES UNDER WHICH AN EMPLOYEE IS ELIGIBLE
3 TO CLAIM MOVING EXPENSES AND RELOCATION EXPENSES PURSUANT TO
4 THIS SECTION;

5 (b) THE NATURE OF MOVING EXPENSES AND RELOCATION
6 EXPENSES THAT A STATE EMPLOYEE MAY CLAIM PURSUANT TO THIS
7 SECTION;

8 (c) THE MAXIMUM AMOUNT OF MOVING EXPENSES AN EMPLOYEE
9 MAY CLAIM PURSUANT TO THIS SECTION; AND

10 (d) ANY OTHER RULES DEEMED NECESSARY BY THE STATE
11 CONTROLLER FOR THE ADMINISTRATION OF THIS SECTION IN COMPLIANCE
12 WITH THE REGULATIONS OF THE FEDERAL INTERNAL REVENUE SERVICE.

13 **SECTION 3. 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 (August
16 8, 2018, if adjournment sine die is on May 9, 2018); except that, if a
17 referendum petition is filed pursuant to section 1 (3) of article V of the
18 state constitution against this act or an item, section, or part of this act
19 within such period, then the act, item, section, or part will not take effect
20 unless approved by the people at the general election to be held in
21 November 2018 and, in such case, will take effect on the date of the
22 official declaration of the vote thereon by the governor.