

Second Regular Session  
Seventy-second General Assembly  
STATE OF COLORADO

INTRODUCED

LLS NO. 20-0475.01 Ed DeCecco x4216

HOUSE BILL 20-1112

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HOUSE SPONSORSHIP

Hooton,

SENATE SPONSORSHIP

(None),

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House Committees

Finance  
Appropriations

Senate Committees

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A BILL FOR AN ACT

101 CONCERNING THE EXPANSION OF THE STATE INCOME TAX CREDIT FOR  
102 A MONETARY CONTRIBUTION TO PROMOTE CHILD CARE.

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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>.)*

There is currently a state income tax credit for a monetary contribution made prior to January 1, 2025, to promote child care in the state (credit). The credit is equal to 50% of a qualifying contribution. For income tax years that commence on or after January 1, 2020, the bill:

- ! Increases the age of a child from 12 to 18 in the definition of "child care", which expands the types of facilities to

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.

! which a donation would qualify for the credit; and  
Specifies that a monetary contribution to a child advocacy  
center is a monetary contribution to promote child care in  
the state.

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

2 **SECTION 1.** In Colorado Revised Statutes, 39-22-121, **amend**  
3 (1.7), (2)(d), and (2)(e); and **add** (2)(f) as follows:

4 **39-22-121. Credit for child care facilities - repeal.** (1.7) As  
5 used in this section, unless the context otherwise requires:

6 (a) FOR INCOME TAX YEARS COMMENCING PRIOR TO JANUARY 1,  
7 2020, "child care" means care provided to a child twelve years of age or  
8 younger.

9 (b) FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY  
10 1, 2020, "CHILD CARE" MEANS CARE PROVIDED TO A CHILD EIGHTEEN  
11 YEARS OF AGE OR YOUNGER.

12 (2) Monetary or in-kind contributions to promote child care in the  
13 state shall include the following types of contributions:

14 (d) Donating money for the training of child care providers in the  
15 state; ~~and~~

16 (e) Donating money, services, or equipment for the establishment  
17 of an information dissemination program in the state to provide  
18 information and referral services to assist a parent or parents in obtaining  
19 child care; AND

20 (f) FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY  
21 1, 2020, DONATING MONEY FOR THE ESTABLISHMENT OR OPERATION OF A  
22 CHILD ADVOCACY CENTER, AS DEFINED IN SECTION 19-1-103 (19.5).

23 **SECTION 2. Act subject to petition - effective date.** This act

1 takes effect at 12:01 a.m. on the day following the expiration of the  
2 ninety-day period after final adjournment of the general assembly (August  
3 5, 2020, if adjournment sine die is on May 6, 2020); except that, if a  
4 referendum petition is filed pursuant to section 1 (3) of article V of the  
5 state constitution against this act or an item, section, or part of this act  
6 within such period, then the act, item, section, or part will not take effect  
7 unless approved by the people at the general election to be held in  
8 November 2020 and, in such case, will take effect on the date of the  
9 official declaration of the vote thereon by the governor.