

Second Regular Session  
Seventy-first General Assembly  
STATE OF COLORADO

**PREAMENDED**

*This Unofficial Version Includes Committee  
Amendments Not Yet Adopted on Second Reading*

LLS NO. 18-0701.01 Esther van Mourik x4215

**SENATE BILL 18-047**

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**SENATE SPONSORSHIP**

**Marble,**

**HOUSE SPONSORSHIP**

**Saine,**

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**Senate Committees**

Finance  
Appropriations

**House Committees**

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**A BILL FOR AN ACT**

101      **CONCERNING THE REPEAL OF INCOME TAX CREDITS FOR INNOVATIVE**  
102               **MOTOR VEHICLES FOR PURCHASES AND LEASES ENTERED INTO**  
103               **ON OR AFTER JANUARY 1, 2019, AND, IN CONNECTION**  
104               **THEREWITH, MAKING AN APPROPRIATION.**

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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>.)*

The bill repeals the income tax credits for innovative motor vehicles and innovative trucks for purchase and leases entered into on or after January 1, 2019.

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.

For the 2018-19 state fiscal year and each fiscal year thereafter through the 2020-21 state fiscal year, the bill requires the state controller to credit an amount of tax revenue estimated to be retained by the repeal of the income tax credits to the highway users tax fund.

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

2 **SECTION 1.** In Colorado Revised Statutes, 39-22-516.7, **amend**  
3 (1)(a)(I)(A) as follows:

4 **39-22-516.7. Tax credit for innovative motor vehicles -**  
5 **definitions - repeal.** (1) As used in this section, unless the context  
6 otherwise requires:

7 (a) (I) (A) "Actual cost incurred" means the actual cost paid by the  
8 purchaser for a used motor vehicle, conversion, or idling reduction  
9 technologies minus any credits, grants, or rebates, including federal  
10 credits, grants, or rebates for which the purchaser is eligible, but  
11 excluding the credit specified in this section. THIS SUBSECTION  
12 (1)(a)(I)(A) IS REPEALED, EFFECTIVE DECEMBER 31, 2019.

13 **SECTION 2.** In Colorado Revised Statutes, 39-22-516.7, **repeal**  
14 **as it will become effective December 31, 2019,** (1)(a)(I)(A) as follows:

15 **39-22-516.7. Tax credit for innovative motor vehicles -**  
16 **definitions - repeal.** (1) As used in this section, unless the context  
17 otherwise requires:

18 (a) (I) (A) "Actual cost incurred" means the actual cost paid by the  
19 ~~purchaser for a used motor vehicle or conversion minus any credits,~~  
20 ~~grants, or rebates, including federal credits, grants, or rebates for which~~  
21 ~~the purchaser is eligible, but excluding the credit specified in this section.~~

22 **SECTION 3.** In Colorado Revised Statutes, 39-22-516.7, **amend**  
23 (2)(a), (2)(c), (4)(a)(II), (4)(b)(II), and (10); and **repeal** (4)(a)(III),

1 (4)(a)(IV), (4)(b)(III), and (4)(b)(IV) as follows:

2 **39-22-516.7. Tax credit for innovative motor vehicles -**  
3 **definitions - repeal.** (2) (a) With respect to the tax years commencing on  
4 or after January 1, 2013, but prior to ~~January 1, 2022~~ JANUARY 1, 2019,  
5 there is allowed to any person a credit against the tax imposed by this  
6 article, not to exceed the amount specified in subsection (4) of this  
7 section, for the purchase or lease of a motor vehicle defined as category  
8 1.

9 (c) With respect to the tax years commencing on or after January  
10 1, 2014, but prior to ~~January 1, 2022~~ JANUARY 1, 2019, there is allowed  
11 to any person a credit against the tax imposed by this article, not to  
12 exceed the amount specified in subsection (4) of this section, for the  
13 conversion of a motor vehicle defined as category 1 A.

14 (4) The amount of the credit allowed pursuant to this section is  
15 calculated as follows:

16 (a) **Category 1.** (II) With respect to the tax years commencing on  
17 or after January 1, 2017, but prior to ~~January 1, 2020~~ JANUARY 1, 2019,  
18 five thousand dollars for a purchase or two thousand five hundred dollars  
19 for a lease;

20 (III) ~~With respect to the tax years commencing on or after January~~  
21 ~~1, 2020, but prior to January 1, 2021, four thousand dollars for a purchase~~  
22 ~~or two thousand dollars for a lease;~~

23 (IV) ~~With respect to the tax years commencing on or after January~~  
24 ~~1, 2021, but prior to January 1, 2022, two thousand five hundred dollars~~  
25 ~~for a purchase or one thousand five hundred dollars for a lease.~~

26 (b) **Category 1 A.** (II) With respect to the tax years commencing  
27 on or after January 1, 2017, but prior to ~~January 1, 2020~~ JANUARY 1,

1 2019, five thousand dollars;

2 (III) ~~With respect to the tax years commencing on or after January~~  
3 ~~1, 2020, but prior to January 1, 2021, four thousand dollars;~~

4 (IV) ~~With respect to the tax years commencing on or after January~~  
5 ~~1, 2021, but prior to January 1, 2022, two thousand five hundred dollars.~~

6 (10) This section is repealed, effective ~~December 31, 2026~~  
7 DECEMBER 31, 2022.

8 **SECTION 4.** In Colorado Revised Statutes, 39-22-516.8, **amend**  
9 (2.3), (2.5), (3.5), (4.3), (4.5), (5.5), (6), (7), (8.3), (8.5), (9.5), (10), (11),  
10 (11.6), and (18); and **repeal** (14) as follows:

11 **39-22-516.8. Tax credit for innovative trucks - definitions -**  
12 **repeal.** (2.3) **Category 4 purchase.** (a) ~~Except as provided in subsection~~  
13 ~~(14) of this section,~~ With respect to the income tax years commencing on  
14 or after January 1, 2017, but before ~~January 1, 2022~~ JANUARY 1, 2019,  
15 there is allowed to any person a credit against the tax imposed by this  
16 article in an amount set forth in paragraph (b) of this subsection (2.3) for  
17 each purchase of a category 4 truck during the tax year.

18 (b)

	Income tax year commencing:		
	1/1/2017 but before <del>1/1/2020</del> <b>1/1/2019</b>	<del>1/1/2020</del> but before <del>1/1/2021</del>	<del>1/1/2021</del> but before <del>1/1/2022</del>
Light duty passenger motor vehicle	\$5,000	<del>\$4,000</del>	<del>\$2,500</del>
Light duty truck	\$7,000	<del>\$5,500</del>	<del>\$3,500</del>
Medium duty truck	\$10,000	<del>\$8,000</del>	<del>\$5,000</del>
Heavy duty truck	\$20,000	<del>\$16,000</del>	<del>\$10,000</del>

28 (2.5) **Category 4 lease.** (a) ~~Except as provided in subsection (14)~~

1 of this section, With respect to the income tax years commencing on or  
 2 after January 1, 2017, but before ~~January 1, 2022~~ JANUARY 1, 2019, there  
 3 is allowed to any person a credit against the tax imposed by this article in  
 4 an amount set forth in paragraph (b) of this subsection (2.5) for each lease  
 5 of a category 4 truck during the tax year.

6 (b)

	Income tax year commencing:		
	1/1/2017		
	but before	<del>1/1/2020</del>	<del>1/1/2021</del>
	<del>1/1/2020</del>	but before	but before
	<b>1/1/2019</b>	<del>1/1/2021</del>	<del>1/1/2022</del>
Light duty passenger motor vehicle	\$2,500	<del>\$2,000</del>	<del>\$1,500</del>
Light duty truck	\$3,500	<del>\$2,750</del>	<del>\$1,750</del>
Medium duty truck	\$5,000	<del>\$4,000</del>	<del>\$2,500</del>
Heavy duty truck	\$10,000	<del>\$8,000</del>	<del>\$5,000</del>

16 (3.5) **Category 4 A.** (a) ~~Except as provided in subsection (14) of~~  
 17 ~~this section,~~ With respect to the income tax years commencing on or after  
 18 January 1, 2017, but before ~~January 1, 2022~~ JANUARY 1, 2019, there is  
 19 allowed to any person a credit against the tax imposed by this article an  
 20 amount set forth in paragraph (b) of this subsection (3.5) for the  
 21 conversion of a category 4 A truck during the tax year.

22 (b)

	Income tax year commencing:		
	1/1/2017		
	but before	<del>1/1/2020</del>	<del>1/1/2021</del>
	<del>1/1/2020</del>	but before	but before
	<b>1/1/2019</b>	<del>1/1/2021</del>	<del>1/1/2022</del>
Light duty passenger motor vehicle	\$5,000	<del>\$4,000</del>	<del>\$2,500</del>
Light duty truck	\$7,000	<del>\$5,500</del>	<del>\$3,500</del>

1	Medium duty truck	\$10,000	<del>\$8,000</del>	<del>\$5,000</del>
2	Heavy duty truck	\$20,000	<del>\$16,000</del>	<del>\$10,000</del>

3           **(4.3) Category 4 B purchase.** (a) ~~Except as provided in~~  
4 ~~subsection (14) of this section,~~ With respect to the income tax years  
5 commencing on or after January 1, 2017, but before ~~January 1, 2022~~  
6 JANUARY 1, 2019, there is allowed to any person a credit against the tax  
7 imposed by this article an amount set forth in paragraph (b) of this  
8 subsection (4.3) for each purchase of a category 4 B truck during the tax  
9 year.

10		(b)           Income tax year commencing:		
11		1/1/2017		
12		but before	<del>1/1/2020</del>	<del>1/1/2021</del>
13		<del>1/1/2020</del>	but before	but before
14		<b>1/1/2019</b>	<del>1/1/2021</del>	<del>1/1/2022</del>
15	Light duty passenger motor vehicle	\$5,000	<del>\$4,000</del>	<del>\$2,500</del>
16	Light duty truck	\$7,000	<del>\$5,500</del>	<del>\$3,500</del>
17	Medium duty truck	\$10,000	<del>\$8,000</del>	<del>\$5,000</del>
18	Heavy duty truck	\$20,000	<del>\$16,000</del>	<del>\$10,000</del>

19           **(4.5) Category 4 B lease.** (a) ~~Except as provided in subsection~~  
20 ~~(14) of this section,~~ With respect to the income tax years commencing on  
21 or after January 1, 2017, but before ~~January 1, 2022~~ JANUARY 1, 2019,  
22 there is allowed to any person a credit against the tax imposed by this  
23 article an amount set forth in paragraph (b) of this subsection (4.5) for  
24 each lease of a category 4 B truck during the tax year.

25	(b)	Income tax year commencing:
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	1/1/2017		
	but before	<del>1/1/2020</del>	<del>1/1/2021</del>
	<del>1/1/2020</del>	but before	but before
	<b>1/1/2019</b>	<del>1/1/2021</del>	<del>1/1/2022</del>
Light duty passenger motor vehicle	\$2,500	<del>\$2,000</del>	<del>\$1,500</del>
Light duty truck	\$3,500	<del>\$2,750</del>	<del>\$1,750</del>
Medium duty truck	\$5,000	<del>\$4,000</del>	<del>\$2,500</del>
Heavy duty truck	\$10,000	<del>\$8,000</del>	<del>\$5,000</del>

(5.5) **Category 4 C.** (a) ~~Except as provided in subsection (14) of this section,~~ With respect to the income tax years commencing on or after January 1, 2017, but before ~~January 1, 2022~~ JANUARY 1, 2019, there is allowed to any person a credit against the tax imposed by this article in the amount set forth in paragraph (b) of this subsection (5.5) for the conversion of a category 4 C truck during the tax year.

(b)

	Income tax year commencing:		
	1/1/2017		
	but before	<del>1/1/2020</del>	<del>1/1/2021</del>
	<del>1/1/2020</del>	but before	but before
	<b>1/1/2019</b>	<del>1/1/2021</del>	<del>1/1/2022</del>
Light duty passenger motor vehicle	\$5,000	<del>\$4,000</del>	<del>\$2,500</del>
Light duty truck	\$7,000	<del>\$5,500</del>	<del>\$3,500</del>
Medium duty truck	\$10,000	<del>\$8,000</del>	<del>\$5,000</del>
Heavy duty truck	\$20,000	<del>\$16,000</del>	<del>\$10,000</del>

(6) **Category 5.** With respect to the income tax years commencing on or after January 1, 2015, but before ~~January 1, 2022~~ JANUARY 1, 2019, there is allowed to any person a credit against the tax imposed by this article of twenty-five percent of the actual cost incurred by the taxpayer during a tax year for category 5, not to exceed six thousand dollars.

1           (7) **Category 6.** With respect to the income tax years commencing  
 2 on or after January 1, 2014, but before ~~January 1, 2022~~ JANUARY 1, 2019,  
 3 there is allowed to any person a credit against the tax imposed by this  
 4 article of twenty-five percent of the actual cost incurred by the taxpayer  
 5 during a tax year for category 6, not to exceed six thousand dollars for  
 6 each installed device and not to exceed fifty thousand dollars during a tax  
 7 year for the installation of multiple devices. For purposes of the income  
 8 tax year commencing on or after January 1, 2014, but before January 1,  
 9 2015, the installation must occur on or after July 1, 2014, but before  
 10 January 1, 2015.

11           (8.3) **Category 7 purchase.** (a) ~~Except as provided in subsection~~  
 12 ~~(14) of this section,~~ With respect to the income tax years commencing on  
 13 or after January 1, 2017, but before ~~January 1, 2022~~ JANUARY 1, 2019,  
 14 there is allowed to any person a credit against the tax imposed by this  
 15 article in an amount set forth in paragraph (b) of this subsection (8.3) for  
 16 each purchase of a category 7 truck during the tax year.

17           (b)

	Income tax year commencing:		
	1/1/2017 but before <del>1/1/2020</del> <b>1/1/2019</b>	<del>1/1/2020</del> but before <del>1/1/2021</del>	<del>1/1/2021</del> but before <del>1/1/2022</del>
Light duty passenger motor vehicle over 8,500 GVWR	\$5,000	<del>\$4,000</del>	<del>\$2,500</del>
Light duty electric truck	\$7,000	<del>\$5,500</del>	<del>\$3,500</del>
Medium duty electric truck	\$10,000	<del>\$8,000</del>	<del>\$5,000</del>
Heavy duty truck	\$20,000	<del>\$16,000</del>	<del>\$10,000</del>

27           (8.5) **Category 7 lease.** (a) ~~Except as provided in subsection (14)~~  
 28 ~~of this section,~~ With respect to the income tax years commencing on or



1 after January 1, 2017, but before ~~January 1, 2022~~ JANUARY 1, 2019, there  
 2 is allowed to any person a credit against the tax imposed by this article in  
 3 an amount set forth in paragraph (b) of this subsection (8.5) for each lease  
 4 of a category 7 truck during the tax year.

5 (b)

	Income tax year commencing:		
	1/1/2017		
	but before	<del>1/1/2020</del>	<del>1/1/2021</del>
	<del>1/1/2020</del>	but before	but before
	<b>1/1/2019</b>	<del>1/1/2021</del>	<del>1/1/2022</del>
Light duty passenger motor vehicle over 8,500 GVWR	\$2,500	<del>\$2,000</del>	<del>\$1,500</del>
Light duty electric truck	\$3,500	<del>\$2,750</del>	<del>\$1,750</del>
Medium duty electric truck	\$5,000	<del>\$4,000</del>	<del>\$2,500</del>
Heavy duty truck	\$10,000	<del>\$8,000</del>	<del>\$5,000</del>

15 (9.5) **Category 7 A.** (a) ~~Except as provided in subsection (14) of~~  
 16 ~~this section,~~ With respect to the income tax years commencing on or after  
 17 January 1, 2017, but before ~~January 1, 2022~~ JANUARY 1, 2019, there is  
 18 allowed to any person a credit against the tax imposed by this article in an  
 19 amount set forth in paragraph (b) of this subsection (9.5) for the  
 20 conversion of a category 7 A truck during the tax year.

21 (b)

	Income tax year commencing:		
	1/1/2017		
	but before	<del>1/1/2020</del>	<del>1/1/2021</del>
	<del>1/1/2020</del>	but before	but before
	<b>1/1/2019</b>	<del>1/1/2021</del>	<del>1/1/2022</del>
Light duty passenger motor vehicle with a GVWR over 8,500 lbs	\$5,000	<del>\$4,000</del>	<del>\$2,500</del>
Light duty electric truck	\$7,000	<del>\$5,500</del>	<del>\$3,500</del>

1	Medium duty electric truck	\$10,000	<del>\$8,000</del>	\$5,000
2	Heavy duty truck	\$20,000	<del>\$16,000</del>	\$10,000

3 (10) **Category 8.** (a) With respect to the income tax years  
4 commencing on or after January 1, 2014, but before ~~January 1, 2022~~  
5 JANUARY 1, 2019, there is allowed to any person a credit against the tax  
6 imposed by this article as a percentage set forth in paragraph (b) of this  
7 subsection (10) of the actual cost incurred by the taxpayer during the tax  
8 year for each purchase or lease of a category 8 trailer, not to exceed the  
9 amount set forth in paragraph (b) of this subsection (10). For purposes of  
10 the income tax year commencing on or after January 1, 2014, but before  
11 January 1, 2015, the purchase or lease of a category 8 trailer must occur  
12 on or after July 1, 2014, but before January 1, 2015.

13 (b)

	Income tax year commencing:						
	1/1/2014	1/1/2017	<del>1/1/2019</del>	<del>1/1/2020</del>	<del>1/1/2021</del>	Cap per	
	1/1/2015	<del>1/1/2018</del>			<del>but</del>	income	
	1/1/2016	BUT			<del>before</del>	tax year	
		BEFORE			<del>1/1/2022</del>		
		<b>1/1/2019</b>					
21	Category 8	18%	15%	<del>11.75%</del>	<del>7.5%</del>	<del>3.75%</del>	\$7,500

23 (11) **Category 8 A.** (a) With respect to the income tax years  
24 commencing on or after January 1, 2014, but before ~~January 1, 2022~~  
25 JANUARY 1, 2019, there is allowed to any person a credit against the tax  
26 imposed by this article as a percentage set forth in paragraph (b) of this  
27 subsection (11) of the actual cost incurred by the taxpayer during the tax

1 year for the conversion of a refrigerated trailer to a category 8 A trailer,  
 2 not to exceed the amount set forth in paragraph (b) of this subsection  
 3 (11). For purposes of the income tax year commencing on or after January  
 4 1, 2014, but before January 1, 2015, the conversion of a refrigerated  
 5 trailer to a category 8 A trailer must occur on or after July 1, 2014, but  
 6 before January 1, 2015.

7 (b)

	Income tax year commencing:					
	1/1/2014	1/1/2017	<del>1/1/2019</del>	<del>1/1/2020</del>	<del>1/1/2021</del>	Cap per
	1/1/2015	<del>1/1/2018</del>			<del>but</del>	income
	1/1/2016	BUT			<del>before</del>	tax year
		BEFORE			<del>1/1/2022</del>	
		<i>1/1/2019</i>				
Category 8 A	55%	45%	<del>33.75%</del>	<del>22.5%</del>	<del>11.25%</del>	\$7,500

17 (11.6) **Category 9.** (a) ~~Except as otherwise provided in~~  
 18 ~~subsection (14) of this section,~~ With respect to the income tax years  
 19 commencing on or after January 1, 2017, but before ~~January 1, 2022~~  
 20 JANUARY 1, 2019, there is allowed to any person a credit against the tax  
 21 imposed by this article in an amount set forth in paragraph (b) of this  
 22 subsection (11.6) for the conversion of a category 9 truck during the tax  
 23 year.

24 (b)

Income tax year commencing:
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	1/1/2017	<del>1/1/2020</del>	<del>1/1/2021</del>
	but before	<del>but before</del>	<del>but before</del>
	<del>1/1/2020</del>	<del>1/1/2021</del>	<del>1/1/2022</del>
	<i>1/1/2019</i>		
Category 9	\$5,000	<del>\$4,000</del>	<del>\$2,500</del>

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5  
6 (14) (a) ~~During the calendar year ending December 31, 2018, the~~  
7 ~~Colorado energy office created in section 24-38.5-101, C.R.S., shall~~  
8 ~~determine whether category 4, 4 A, 4 B, 4 C, 7, 7 A, or 9 medium or~~  
9 ~~heavy duty trucks generate life-cycle emissions materially greater than~~  
10 ~~comparable medium or heavy duty trucks using traditional fuel. Such a~~  
11 ~~life-cycle analysis must include the direct emissions regulated by the~~  
12 ~~United States environmental protection agency or by the department of~~  
13 ~~public health and environment that are associated with producing,~~  
14 ~~transporting, and using the alternative or traditional fuels. The Colorado~~  
15 ~~energy office shall consider the likely adoption of future technology at~~  
16 ~~each stage of the life-cycle.~~

17 (b) ~~In making the determinations described in paragraph (a) of this~~  
18 ~~subsection (14), the Colorado energy office shall consider public input,~~  
19 ~~any analysis or reports prepared by the department of public health and~~  
20 ~~environment, other states, or the United States environmental protection~~  
21 ~~agency, and any peer-reviewed studies conducted in the United States that~~  
22 ~~evaluate similar matters.~~

23 (c) ~~In the event that category 4, 4 A, 4 B, 4 C, 7, 7 A, or 9 medium~~  
24 ~~or heavy duty trucks are shown to generate life-cycle emissions materially~~  
25 ~~greater than comparable traditional fuel trucks, then the Colorado energy~~  
26 ~~office shall notify the department of revenue that no tax credit specified~~  
27 ~~in this section is available for such trucks for the income tax years~~

1 ~~commencing on or after January 1, 2019, but before January 1, 2022;~~  
2 ~~except that the Colorado energy office may determine if a particular~~  
3 ~~category 4, 4 A, 4 B, 4 C, 7, 7 A, or 9 truck model or engine does not~~  
4 ~~generate life-cycle emissions materially greater than a comparable~~  
5 ~~traditional fuel truck model or engine and is thus allowed a credit for a~~  
6 ~~given income tax year, or the Colorado energy office may allow a credit~~  
7 ~~if the taxpayer can demonstrate that the taxpayer has a long-term fuel~~  
8 ~~contract for his or her category 4, 4 A, 4 B, 4 C, 7, 7 A, or 9 truck from~~  
9 ~~a green fuel provider, such that the life-cycle emissions from such truck~~  
10 ~~are not materially greater than the emissions of a comparable traditional~~  
11 ~~fuel truck. For purposes of this paragraph (c), "green fuel provider"~~  
12 ~~means the alternative fuel is produced and delivered by providers that~~  
13 ~~have adopted best practices for low life-cycle emissions. On or before~~  
14 ~~January 1, 2019, and on or before each January 1 thereafter through~~  
15 ~~January 1, 2021, the Colorado energy office and the department of~~  
16 ~~revenue shall, through their respective websites, specify which category~~  
17 ~~4, 4 A, 4 B, 4 C, 7, 7 A, or 9 medium or heavy duty trucks are not allowed~~  
18 ~~a credit for a given income tax year.~~

19 (18) This section is repealed, effective ~~December 31, 2026~~  
20 DECEMBER 31, 2022.

21 **SECTION 5.** In Colorado Revised Statutes, 43-4-205, **add** (6.4)  
22 as follows:

23 **43-4-205. Allocation of fund.** (6.4) FOR THE 2018-19 STATE  
24 FISCAL YEAR AND EACH FISCAL YEAR THEREAFTER THROUGH THE 2020-21  
25 STATE FISCAL YEAR, THE STATE CONTROLLER SHALL CREDIT AN AMOUNT  
26 OF TAX REVENUE ESTIMATED TO BE RETAINED BY THE REPEAL OF THE  
27 INCOME TAX CREDIT FOR INNOVATIVE MOTOR VEHICLES AND THE REPEAL

1 OF THE INCOME TAX CREDIT FOR INNOVATIVE TRUCKS TO THE HIGHWAY  
2 USERS TAX FUND, TO BE ALLOCATED AND EXPENDED IN ACCORDANCE WITH  
3 THE FORMULA SPECIFIED IN SUBSECTION (6)(b) OF THIS SECTION.

4 **SECTION 6. Appropriation.** (1) For the 2018-19 state fiscal  
5 year, \$16,000 is appropriated to the department of revenue. This  
6 appropriation is from the general fund. To implement this act, the  
7 department may use this appropriation as follows:

8 (a) \$10,000 for tax administration IT system (GenTax) support;  
9 and

10 (b) \$6,000 for the purchase of document management services.

11 (2) For the 2018-19 state fiscal year, \$6,000 is appropriated to the  
12 department of personnel. This appropriation is from reappropriated funds  
13 received from the department of revenue under subsection (1)(b) of this  
14 section. To implement this act, the department of personnel may use this  
15 appropriation to provide document management services for the  
16 department of revenue.

17 **SECTION 7. Act subject to petition - effective date.** This act  
18 takes effect at 12:01 a.m. on the day following the expiration of the  
19 ninety-day period after final adjournment of the general assembly (August  
20 8, 2018, if adjournment sine die is on May 9, 2018); except that, if a  
21 referendum petition is filed pursuant to section 1 (3) of article V of the  
22 state constitution against this act or an item, section, or part of this act  
23 within such period, then the act, item, section, or part will not take effect  
24 unless approved by the people at the general election to be held in  
25 November 2018 and, in such case, will take effect on the date of the  
26 official declaration of the vote thereon by the governor.