

Second Regular Session
Seventy-third General Assembly
STATE OF COLORADO

INTRODUCED

LLS NO. 22-0421.01 Nicole Myers x4326

HOUSE BILL 22-1138

HOUSE SPONSORSHIP

Gray and Herod,

SENATE SPONSORSHIP

Winter and Hansen,

House Committees
Finance

Senate Committees

A BILL FOR AN ACT

101 CONCERNING THE CREATION OF PROGRAMS TO REDUCE THE NUMBER
102 OF SINGLE-OCCUPANCY VEHICLE COMMUTER TRIPS BY
103 IMPROVING ACCESS TO ALTERNATIVE TRANSPORTATION
104 OPTIONS.

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>.)

For income tax years beginning on or after January 1, 2023, but before January 1, 2030, the bill creates an income tax credit (tax credit) for any employer that:

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.

- Creates a clean commuting plan to implement strategies to increase the use of alternative transportation options and reduce the number of measurable vehicle miles driven by its employees in single-occupancy vehicles when commuting to and from their work site (clean commuting plan) for the purpose of reducing automobile-related air pollution, traffic congestion, and transportation costs, particularly for essential workers and workers earning under \$40,000 per year;
- Conducts an employer commuter survey to determine how its employees commute to and from their work site; and
- Offers 2 or more alternative transportation options to some or all of its employees in furtherance of the employer's clean commuting plan.

The amount of the tax credit is 50% of the amount spent by the employer to provide alternative transportation options to some or all of its employees.

In addition, the bill requires the executive director of the department of transportation (director), in coordination with the Colorado energy office and metropolitan planning organizations, to create an annual commuter survey for employers to use to determine how their employees commute to and from their work site. The director and the Colorado energy office are required to determine the content of the commuter survey and the form and manner in which the commuter survey will be completed and returned to the department of transportation.

Beginning in specified calendar years, in an effort to reduce the number of employees who commute to and from their work site in a single-occupancy vehicle, employers with over 100 employees are required to:

- Annually conduct a commuter survey of its employees and submit the completed commuter surveys to the department of transportation by April 30 of the year in which the survey was conducted;
- Offer its employees qualified transportation fringe benefits allowed pursuant to federal law;
- Offer its employees commuter choice information in electronic or hard copy format and update the information every 6 months; and
- Offer a cash allowance in lieu of a parking space under certain circumstances.

The bill requires that any private sector employer that wishes to claim the tax credit participate in the employer commuter survey and submit the results of the survey to the department by April 30 of the year in which the survey is conducted, even if the employer's participation in the commuter survey is not otherwise required.

For the 2023-24 state fiscal year, and for each state fiscal year thereafter through the 2029-30 state fiscal year, of the money allocated to the transportation commission for state multimodal projects from the multimodal transportation and mitigation options fund, the transportation commission is required to allocate \$250,000 to each of the transportation management associations and transportation management organizations operating in a nonattainment area for the purposes of assisting employers in creating a clean commuting plan and complying with the requirements of the bill.

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

2 **SECTION 1.** In Colorado Revised Statutes, **add** 39-22-543 as
3 follows:

4 **39-22-543. Credit against tax - clean commuting plan -**
5 **commuter survey - alternative transportation options - tax preference**
6 **performance statement - legislative declaration - definitions - repeal.**

7 (1) IN ACCORDANCE WITH SECTION 39-21-304(1), WHICH REQUIRES EACH
8 BILL THAT CREATES A NEW TAX EXPENDITURE TO INCLUDE A TAX
9 PREFERENCE PERFORMANCE STATEMENT AS PART OF A STATUTORY
10 LEGISLATIVE DECLARATION, THE GENERAL ASSEMBLY HEREBY FINDS AND
11 DECLARES THAT:

12 (a) THE GENERAL LEGISLATIVE PURPOSES OF THE TAX CREDIT
13 ALLOWED BY THIS SECTION ARE:

14 (I) TO INDUCE CERTAIN DESIGNATED BEHAVIOR BY TAXPAYERS,
15 SPECIFICALLY TO INDUCE EMPLOYERS TO:

16 (A) CREATE A CLEAN COMMUTING PLAN PURSUANT TO THIS
17 SECTION TO INCREASE THE USE OF ALTERNATIVE TRANSPORTATION
18 OPTIONS AND IMPLEMENT STRATEGIES TO REDUCE THE NUMBER OF
19 MEASURABLE VEHICLE MILES DRIVEN BY THEIR EMPLOYEES IN
20 SINGLE-OCCUPANCY VEHICLES WHEN COMMUTING TO AND FROM THEIR

1 WORK SITE FOR THE PURPOSE OF REDUCING AUTOMOBILE-RELATED AIR
2 POLLUTION, TRAFFIC CONGESTION, AND TRANSPORTATION COSTS,
3 PARTICULARLY FOR ESSENTIAL WORKERS AND WORKERS MAKING UNDER
4 FORTY THOUSAND DOLLARS PER YEAR;

5 (B) CONDUCT AN ANNUAL COMMUTER SURVEY OF ITS EMPLOYEES
6 PURSUANT TO SECTION 43-1-131, IF THE EMPLOYER IS NOT REQUIRED TO
7 CONDUCT THE SURVEY; AND

8 (C) PROVIDE ALTERNATIVE TRANSPORTATION OPTIONS TO SOME
9 OR ALL OF THEIR EMPLOYEES IN FURTHERANCE OF THE CLEAN COMMUTING
10 PLAN; AND

11 (II) TO PROVIDE TAX RELIEF FOR EMPLOYERS THAT CREATE CLEAN
12 COMMUTING PLANS PURSUANT TO THIS SECTION, THAT CONDUCT AN
13 ANNUAL COMMUTER SURVEY PURSUANT TO SECTION 43-1-131, AND THAT
14 PROVIDE ALTERNATIVE TRANSPORTATION OPTIONS TO EMPLOYEES IN
15 FURTHERANCE OF THE CLEAN COMMUTING PLAN AND BASED ON THE
16 RESULTS OF THE ANNUAL COMMUTER SURVEY;

17 (b) THE GENERAL ASSEMBLY AND THE STATE AUDITOR SHALL
18 MEASURE THE EFFECTIVENESS OF THE TAX CREDIT IN ACHIEVING THE
19 PURPOSES SPECIFIED IN SUBSECTION (1)(a) OF THIS SECTION BASED ON THE
20 REDUCTION IN THE NUMBER OF TRIPS EMPLOYEES MAKE TO AND FROM
21 THEIR WORK SITE IN SINGLE-OCCUPANCY VEHICLES IN ANY YEAR AND
22 BASED ON THE ASSOCIATED REDUCTIONS IN LOCAL AIR POLLUTANTS AND
23 GREENHOUSE GAS EMISSIONS. THE COLORADO DEPARTMENT OF
24 TRANSPORTATION SHALL ANNUALLY PROVIDE THE RESULTS OF THE
25 COMMUTER SURVEYS CONDUCTED BY EMPLOYERS PURSUANT TO SECTION
26 43-1-131 TO THE AUDITOR'S OFFICE WITH ANY AVAILABLE INFORMATION
27 THAT WOULD ASSIST THE STATE AUDITOR'S MEASUREMENT OF THE

1 EFFECTIVENESS OF THE TAX CREDIT.

2 (2) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE
3 REQUIRES:

4 (a) "ALTERNATIVE TRANSPORTATION OPTIONS" MEANS OPTIONS
5 OFFERED BY AN EMPLOYER FOR EMPLOYEES TO COMMUTE TO AND FROM
6 THE EMPLOYER'S WORK SITE OTHER THAN IN A SINGLE-OCCUPANCY
7 VEHICLE OR TO REDUCE OVERALL COMMUTING TRIPS TO THE EMPLOYER'S
8 WORK SITE, INCLUDING:

9 (I) FLEXWORK POLICIES TO ALLOW AND ENCOURAGE ALTERNATIVE
10 WORK SCHEDULES AND TELEWORK FOR EMPLOYEES WITH SUITABLE
11 POSITIONS;

12 (II) PARKING MANAGEMENT, INCLUDING PROVIDING PARKING AT
13 A DAILY RATE RATHER THAN A MONTHLY RATE, PREFERENTIAL PARKING
14 OR REDUCED PARKING CHARGES AT THE WORK SITE FOR RIDESHARING
15 VEHICLES, ZERO EMISSION VEHICLES, OR PROVIDING PARKING SPACE FOR
16 RIDESHARING VEHICLES OR VEHICLES LEASED OR OWNED BY THE
17 EMPLOYER FOR EMPLOYEE USE;

18 (III) EMPLOYEE SHUTTLES;

19 (IV) GUARANTEED RIDES HOME FOR EMPLOYEES WHO DO NOT
20 DRIVE A VEHICLE TO THE WORK SITE;

21 (V) RIDESHARE MATCHING TO CONNECT EMPLOYEES AND
22 PROMOTE CARPOOLING AND VANPOOLING;

23 (VI) BICYCLE PARKING FACILITIES AND OTHER ACTIVE COMMUTE
24 FACILITIES INCLUDING BUT NOT LIMITED TO LOCKERS, CHANGING AREAS,
25 ELECTRIC BICYCLE CHARGING INFRASTRUCTURE, AND SHOWERS FOR
26 EMPLOYEES WHO WALK OR BICYCLE TO WORK;

27 (VII) INSTALLATION OF LOW-COST ELECTRIC VEHICLE CHARGING

1 INFRASTRUCTURE AT THE WORK SITE;

2 (VIII) USE OF ZERO EMISSION VEHICLES FOR EMPLOYEES
3 TRAVELING TO AND FROM A WORK SITE IN A VEHICLE LEASED OR OWNED
4 BY THE EMPLOYER;

5 (IX) PROVIDING SUBSIDIES FOR TRANSIT FARES AND FOR CARPOOL
6 AND VANPOOL PARTICIPATION, PROVIDING EMPLOYER VANS OR
7 THIRD-PARTY VANS FOR VANPOOLING, AND PROVIDING PRE-TAX
8 TRANSPORTATION BENEFITS THAT ALLOW EMPLOYEES TO USE PRE-TAX PAY
9 FOR TRANSIT PASSES, BICYCLE SHARE PAYMENTS OR PASSES, OR VANPOOL
10 USE;

11 (X) COORDINATION WITH LOCAL TRANSIT AUTHORITIES FOR
12 IMPROVED MASS TRANSIT SERVICE IN THE AREA OF THE EMPLOYER'S WORK
13 SITE;

14 (XI) ON-SITE DAYCARE FACILITIES AT THE WORK SITE; AND

15 (XII) ANY OTHER OPTIONS DEEMED APPROPRIATE BY THE
16 EMPLOYER TO DECREASE THE NUMBER OF TRIPS THAT EMPLOYEES TAKE IN
17 SINGLE-OCCUPANCY VEHICLES WHEN TRAVELING TO AND FROM THE WORK
18 SITE.

19 (b) "CLEAN COMMUTING PLAN" MEANS A PLAN CREATED BY AN
20 EMPLOYER TO IMPLEMENT STRATEGIES TO REDUCE THE NUMBER OF TRIPS
21 TAKEN BY ITS EMPLOYEES IN SINGLE-OCCUPANCY VEHICLES WHEN
22 COMMUTING TO AND FROM THEIR WORK SITE FOR THE PURPOSE OF
23 REDUCING AUTOMOBILE-RELATED AIR POLLUTION, TRAFFIC CONGESTION,
24 AND TRANSPORTATION COSTS, PARTICULARLY FOR ESSENTIAL WORKERS
25 AND WORKERS MAKING UNDER FORTY THOUSAND DOLLARS PER YEAR.

26 (c) "COMMUTER SURVEY" MEANS THE SURVEY CREATED
27 PURSUANT TO SECTION 43-1-131 FOR EMPLOYERS TO USE ON AN ANNUAL

1 BASIS TO DETERMINE HOW THEIR EMPLOYEES COMMUTE TO WORK.

2 (d) "EMPLOYER" MEANS AN ENTITY, INCLUDING BUT NOT LIMITED
3 TO, A CORPORATION, PARTNERSHIP, JOINT VENTURE, COMMON TRUST
4 FUND, LIMITED ASSOCIATION, POOL OR WORKING AGREEMENT, OR LIMITED
5 LIABILITY COMPANY THAT EMPLOYS ONE OR MORE PERSONS IN THE STATE.

6 (e) "ESSENTIAL WORKER" MEANS A PERSON WHO IS REQUIRED BY
7 THE PERSON'S EMPLOYER TO PROVIDE IN-PERSON SERVICES OUTSIDE THE
8 PERSON'S HOME TO CUSTOMERS, PATIENTS, COWORKERS, OR THE GENERAL
9 PUBLIC WITHOUT THE OPTION TO PERFORM ANY PART OF THE EMPLOYEE'S
10 WORK REMOTELY.

11 (f) "WORK SITE" MEANS A TEMPORARY OR PERMANENT BUILDING
12 OR GROUPING OF BUILDINGS THAT ARE ON PHYSICALLY CONTIGUOUS
13 PARCELS OF LAND OR ON PARCELS SEPARATED SOLELY BY PRIVATE OR
14 PUBLIC ROADWAYS OR RIGHTS-OF-WAY.

15 (3) FOR INCOME TAX YEARS BEGINNING ON OR AFTER JANUARY 1,
16 2023, BUT BEFORE JANUARY 1, 2030, ANY EMPLOYER THAT CREATES A
17 CLEAN COMMUTING PLAN PURSUANT TO SUBSECTION (4) OF THIS SECTION,
18 CONDUCTS AN EMPLOYER COMMUTER SURVEY PURSUANT TO SECTION
19 43-1-131, AND OFFERS TWO OR MORE ALTERNATIVE TRANSPORTATION
20 OPTIONS TO SOME OR ALL OF ITS EMPLOYEES IN FURTHERANCE OF THE
21 EMPLOYER'S CLEAN COMMUTING PLAN PURSUANT TO SUBSECTION (5) OF
22 THIS SECTION IS ALLOWED A CREDIT AGAINST THE TAX IMPOSED BY THIS
23 ARTICLE 22 IN AN AMOUNT EQUAL TO FIFTY PERCENT OF THE AMOUNT
24 SPENT BY THE EMPLOYER TO PROVIDE ALTERNATIVE TRANSPORTATION
25 OPTIONS TO SOME OR ALL OF ITS EMPLOYEES.

26 (4) ANY EMPLOYER THAT CREATES A CLEAN COMMUTING PLAN
27 SHALL SUBMIT THE PLAN TO THE DEPARTMENT OF TRANSPORTATION IN THE

1 CALENDAR YEAR FOR WHICH THE PLAN WAS CREATED. AN EMPLOYER
2 THAT CREATES A CLEAN COMMUTING PLAN AND CLAIMS A TAX CREDIT
3 PURSUANT TO THIS SECTION SHALL UPDATE THE CLEAN COMMUTING PLAN
4 AND RESUBMIT THE PLAN TO THE DEPARTMENT OF TRANSPORTATION IN
5 EACH SUBSEQUENT YEAR IN WHICH THE EMPLOYER CLAIMS A TAX CREDIT
6 PURSUANT TO THIS SECTION.

7 (5) TO BE ELIGIBLE TO CLAIM A TAX CREDIT PURSUANT TO THIS
8 SECTION, ANY ALTERNATIVE TRANSPORTATION OPTIONS OFFERED TO
9 EMPLOYEES BY AN EMPLOYER MUST BE OFFERED TO ALL ESSENTIAL
10 WORKERS AND WORKERS MAKING LESS THAN FORTY THOUSAND DOLLARS
11 PER YEAR.

12 (6) THE AMOUNT OF ANY CREDIT ALLOWED UNDER THIS SECTION
13 THAT EXCEEDS THE EMPLOYER'S INCOME TAXES DUE IS REFUNDED TO THE
14 EMPLOYER.

15 (7) THE EXECUTIVE DIRECTOR MAY PRESCRIBE FORMS AND
16 PROMULGATE RULES AS NECESSARY TO ADMINISTER THIS SECTION.

17 (8) THIS SECTION IS REPEALED, EFFECTIVE DECEMBER 31, 2035.

18 **SECTION 2.** In Colorado Revised Statutes, **add** 43-1-131 as
19 follows:

20 **43-1-131. Clean commute program - annual employer**
21 **commuter survey - qualified transportation fringe benefits -**
22 **commuter options - definitions.** (1) AS USED IN THIS SECTION, UNLESS
23 THE CONTEXT OTHERWISE REQUIRES:

24 (a) "COMMUTER SURVEY" MEANS THE SURVEY CREATED BY THE
25 EXECUTIVE DIRECTOR OR THE EXECUTIVE DIRECTOR'S DESIGNEE IN
26 COORDINATION WITH THE COLORADO ENERGY OFFICE PURSUANT TO THIS
27 SECTION FOR EMPLOYERS TO USE ON AN ANNUAL BASIS TO DETERMINE

1 HOW THEIR EMPLOYEES COMMUTE TO AND FROM THEIR WORK SITE.

2 (b) "EMPLOYEE" MEANS EVERY PERSON IN THE SERVICE OF AN
3 EMPLOYER UNDER ANY CONTRACT OF HIRE, EXPRESS OR IMPLIED, NOT
4 INCLUDING AN ELECTIVE OFFICIAL OF THE STATE OR OF ANY COUNTY, CITY
5 AND COUNTY, MUNICIPALITY, SPECIAL DISTRICT, OR SCHOOL DISTRICT
6 THEREOF.

7 (c) "EMPLOYER" MEANS THE STATE OR ANY POLITICAL
8 SUBDIVISION, COMMISSION, DEPARTMENT, INSTITUTION, OR SCHOOL
9 DISTRICT THEREOF, AND EVERY PERSON, ASSOCIATION OF PERSONS, FIRM,
10 AND PRIVATE CORPORATION, INCLUDING ANY PUBLIC SERVICE
11 CORPORATION, MANAGER, PERSONAL REPRESENTATIVE, ASSIGNEE,
12 TRUSTEE, AND RECEIVER, WHO HAS PERSONS REGULARLY ENGAGED IN THE
13 SAME BUSINESS OR EMPLOYMENT IN SERVICE UNDER ANY CONTRACT OF
14 HIRE, EXPRESSED OR IMPLIED. "EMPLOYER" DOES NOT INCLUDE
15 EMPLOYERS IN THE OPERATIONS SPECIFIED IN SECTION 25-7-109 (8)(a).

16 (d) "LARGE EMPLOYER" MEANS AN EMPLOYER THAT EMPLOYS ONE
17 HUNDRED OR MORE EMPLOYEES REPORTING OR ASSIGNED TO A SINGLE
18 WORK SITE. A LARGE EMPLOYER MAY HAVE MORE THAN ONE WORK SITE.

19 (e) "METROPOLITAN PLANNING ORGANIZATION" MEANS A
20 METROPOLITAN PLANNING ORGANIZATION UNDER THE "FEDERAL TRANSIT
21 ACT", CODIFIED AT 49 U.S.C. SEC. 5301 ET SEQ.

22 (f) "NONATTAINMENT AREA" MEANS AN AREA THAT THE AIR
23 QUALITY CONTROL COMMISSION, CREATED IN SECTION 25-7-104, HAS
24 DESIGNATED AS A NONATTAINMENT AREA PURSUANT TO SECTION
25 25-7-107.

26 (g) "WORK SITE" MEANS A TEMPORARY OR PERMANENT BUILDING
27 OR GROUPING OF BUILDINGS THAT ARE ON PHYSICALLY CONTIGUOUS

1 PARCELS OF LAND OR ON PARCELS SEPARATED SOLELY BY PRIVATE OR
2 PUBLIC ROADWAYS OR RIGHTS-OF-WAY.

3 (2) ON OR BEFORE JANUARY 1, 2023, THE EXECUTIVE DIRECTOR OR
4 THE EXECUTIVE DIRECTOR'S DESIGNEE, IN COORDINATION WITH THE
5 COLORADO ENERGY OFFICE, SHALL CREATE A COMMUTER SURVEY FOR
6 EMPLOYERS TO USE ON AN ANNUAL BASIS TO DETERMINE HOW THEIR
7 EMPLOYEES COMMUTE TO WORK. THE EXECUTIVE DIRECTOR OR THE
8 EXECUTIVE DIRECTOR'S DESIGNEE AND THE COLORADO ENERGY OFFICE
9 SHALL DETERMINE THE CONTENT OF THE COMMUTER SURVEY AND THE
10 FORM AND MANNER IN WHICH THE COMMUTER SURVEY WILL BE
11 COMPLETED. AT A MINIMUM, THE COMMUTER SURVEY SHALL ASK:

12 (a) THE TRAVEL DISTANCE FROM THE EMPLOYEE'S HOME TO THE
13 WORK SITE;

14 (b) THE FREQUENCY AND MODES OF TRANSPORTATION THE
15 EMPLOYEE USES TO GET TO AND FROM THE WORK SITE;

16 (c) THE TYPE OF VEHICLE THE EMPLOYEE USES, INCLUDING
17 WHETHER THE VEHICLE IS A ZERO EMISSION VEHICLE, IF THE EMPLOYEE IS
18 TRAVELING IN A SINGLE-OCCUPANCY VEHICLE TO AND FROM THE WORK
19 SITE;

20 (d) HOW OFTEN THE EMPLOYEE PARTICIPATES IN RIDESHARING,
21 TELEWORK, OR A COMPRESSED OR FLEXIBLE WORK WEEK SCHEDULE; AND

22 (e) IF THE EMPLOYEE PARTICIPATES IN RIDESHARING, THE NUMBER
23 OF PEOPLE TRAVELING IN THE VEHICLE USED TO GET TO AND FROM THE
24 WORK SITE, AND IF THE VEHICLE IS A ZERO EMISSION VEHICLE.

25 (3) BEGINNING IN THE APPLICABLE YEAR SPECIFIED IN SUBSECTION
26 (4) OF THIS SECTION, IN AN EFFORT TO REDUCE THE NUMBER OF TRIPS
27 EMPLOYEES TAKE IN A SINGLE-OCCUPANCY VEHICLE TO COMMUTE TO AND

1 FROM THE WORK SITE, EACH LARGE EMPLOYER THAT SATISFIES THE
2 CRITERIA SPECIFIED IN SUBSECTION (4) OF THIS SECTION SHALL:

3 (a) ANNUALLY CONDUCT A COMMUTER SURVEY OF EACH OF ITS
4 EMPLOYEES PURSUANT TO SUBSECTION (2) OF THIS SECTION. EACH LARGE
5 EMPLOYER SHALL SUBMIT THE COMPLETED COMMUTER SURVEYS TO THE
6 DEPARTMENT BY APRIL 30 OF THE FIRST YEAR IN WHICH IT IS REQUIRED TO
7 CONDUCT THE COMMUTER SURVEY AND BY APRIL 30 OF EACH YEAR
8 THEREAFTER; EXCEPT THAT LARGE EMPLOYERS THAT ARE COLLEGES OR
9 UNIVERSITIES SHALL ANNUALLY CONDUCT THE COMMUTER SURVEY AS
10 REQUIRED IN SUBSECTION (4) OF THIS SECTION BUT MAY, AFTER
11 CONSULTATION WITH THE DEPARTMENT, SUBMIT THE SURVEY RESULTS TO
12 THE DEPARTMENT AFTER APRIL 30 OF EACH YEAR;

13 (b) OFFER ITS EMPLOYEES QUALIFIED TRANSPORTATION FRINGE
14 BENEFITS PURSUANT TO SECTION 132(f) OF THE FEDERAL "INTERNAL
15 REVENUE CODE OF 1986", AS AMENDED. THE LARGE EMPLOYER SHALL
16 DETERMINE WHICH BENEFITS TO OFFER AND SHALL ANNUALLY NOTIFY
17 EACH EMPLOYEE OF THE AVAILABLE BENEFITS;

18 (c) OFFER ITS EMPLOYEES COMMUTER CHOICE INFORMATION,
19 INCLUDING TRANSIT ROUTE MAPS AND SCHEDULES, BIKE MAPS, EMPLOYEE
20 CARPOOL MATCHING FORMS, AND OTHER RELEVANT INFORMATION
21 REGARDING COMMUTING TO AND FROM THE LARGE EMPLOYER'S WORK
22 SITE. THE LARGE EMPLOYER SHALL UPDATE THE INFORMATION EVERY ONE
23 HUNDRED EIGHTY DAYS AND MAY PROVIDE SUCH INFORMATION TO
24 EMPLOYEES IN ELECTRONIC OR HARD COPY FORMAT; AND

25 (d) OFFER A CASH ALLOWANCE TO EMPLOYEES IN LIEU OF A
26 PARKING SPACE. THIS REQUIREMENT ONLY APPLIES TO LARGE EMPLOYERS
27 WHO PROVIDE A PARKING SUBSIDY TO EMPLOYEES AND ARE ABLE TO

1 REDUCE THE NUMBER OF PAID PARKING SPACES WITHOUT PENALTY.

2 (4) (a) LARGE EMPLOYERS SHALL COMPLY WITH THE
3 REQUIREMENTS OF SUBSECTION (3) OF THIS SECTION AS FOLLOWS:

4 (I) LARGE EMPLOYERS THAT ARE LOCATED WITHIN A
5 NONATTAINMENT AREA SHALL COMPLY WITH THE REQUIREMENTS OF
6 SUBSECTION (3) OF THIS SECTION BEGINNING JANUARY 1, 2023;

7 (II) LARGE EMPLOYERS THAT ARE LOCATED WITHIN THE FIVE
8 METROPOLITAN PLANNING ORGANIZATION TERRITORIES SHALL COMPLY
9 WITH THE REQUIREMENTS OF SUBSECTION (3) OF THIS SECTION BEGINNING
10 JANUARY 1, 2025; AND

11 (III) LARGE EMPLOYERS THAT ARE NOT INCLUDED IN THE
12 PROVISIONS OF SUBSECTION (4)(a)(I) OR (4)(a)(II) OF THIS SECTION SHALL
13 COMPLY WITH THE REQUIREMENTS OF SUBSECTION (3) OF THIS SECTION
14 BEGINNING JANUARY 1, 2027.

15 (b) ANY EMPLOYER THAT IS NOT A LARGE EMPLOYER MAY
16 VOLUNTEER TO PARTICIPATE IN THE EMPLOYER COMMUTER SURVEY, OFFER
17 ITS EMPLOYEES QUALIFIED TRANSPORTATION FRINGE BENEFITS, OR OFFER
18 ITS EMPLOYEES COMMUTER CHOICE INFORMATION PURSUANT TO
19 SUBSECTION (3) OF THIS SECTION AS DEEMED NECESSARY AND
20 APPROPRIATE BY THE EMPLOYER.

21 (5) NOTWITHSTANDING SUBSECTION (4) OF THIS SECTION, FOR ANY
22 INCOME TAX YEAR FOR WHICH A PRIVATE SECTOR EMPLOYER CLAIMS AN
23 INCOME TAX CREDIT PURSUANT TO SECTION 39-22-543, THE EMPLOYER
24 SHALL PARTICIPATE IN THE EMPLOYER COMMUTER SURVEY PURSUANT TO
25 THIS SECTION AND SHALL SUBMIT THE RESULTS OF THE SURVEY TO THE
26 DEPARTMENT BY APRIL 30 OF THE YEAR IN WHICH THE SURVEY IS
27 CONDUCTED.

1 (6) ON OR BEFORE JANUARY 1, 2024, THE DEPARTMENT SHALL
2 COMPILE A STATEWIDE COMMUTER TRENDS REPORT BASED ON THE
3 INFORMATION CONTAINED IN THE ANNUAL COMMUTER SURVEYS THAT ARE
4 SUBMITTED TO THE DEPARTMENT PURSUANT TO SUBSECTION (4) OF THIS
5 SECTION. THE DEPARTMENT SHALL PRESENT THE REPORT TO THE
6 COLORADO AIR QUALITY CONTROL COMMISSION AND SHALL INCLUDE THE
7 REPORT IN ITS PRESENTATION TO ITS COMMITTEE OF REFERENCE AT A
8 HEARING HELD IN JANUARY OR FEBRUARY OF 2024, PURSUANT TO SECTION
9 2-7-203 (2)(a) OF THE "STATE MEASUREMENT FOR ACCOUNTABLE,
10 RESPONSIVE, AND TRANSPARENT (SMART) GOVERNMENT ACT". IN
11 ADDITION, THE DEPARTMENT SHALL MAKE RECOMMENDATIONS TO ITS
12 COMMITTEE OF REFERENCE REGARDING POSSIBLE ADDITIONAL INCENTIVES
13 OR ADJUSTMENTS TO EXISTING INCENTIVES TO ACHIEVE A TEN PERCENT
14 ANNUAL REDUCTION IN SINGLE-OCCUPANCY VEHICLE TRIPS.

15 **SECTION 3.** In Colorado Revised Statutes, 43-4-1103, **add**
16 (2)(e) as follows:

17 **43-4-1103. Multimodal transportation options fund - creation**
18 **- revenue sources for fund - use of fund - definition.**

19 (2) (e) (I) NOTWITHSTANDING THE PROVISIONS OF SUBSECTIONS
20 (2)(a)(I)(B) AND (2)(d) OF THIS SECTION, FOR THE 2023-24 STATE FISCAL
21 YEAR AND FOR EACH STATE FISCAL YEAR THEREAFTER THROUGH THE
22 2029-30 STATE FISCAL YEAR, OF THE MONEY ALLOCATED TO THE
23 COMMISSION FOR STATE MULTIMODAL PROJECTS PURSUANT TO
24 SUBSECTION (2)(a)(I)(B) OF THIS SECTION, THE COMMISSION SHALL
25 ALLOCATE TWO HUNDRED FIFTY THOUSAND DOLLARS TO EACH OF THE
26 TRANSPORTATION MANAGEMENT ASSOCIATIONS AND TRANSPORTATION
27 MANAGEMENT ORGANIZATIONS OPERATING IN A NONATTAINMENT AREA

1 FOR THE PURPOSES OF ASSISTING EMPLOYERS IN CREATING A CLEAN
2 COMMUTING PLAN PURSUANT TO SECTION 39-22-543 AND COMPLYING
3 WITH THE REQUIREMENTS OF THE CLEAN COMMUTE PROGRAM PURSUANT
4 TO SECTION 43-1-131.

5 (II) AS USED IN THIS SUBSECTION (2)(e), "NONATTAINMENT AREA"
6 MEANS AN AREA THAT THE AIR QUALITY CONTROL COMMISSION, CREATED
7 IN SECTION 25-7-104, HAS DESIGNATED AS A NONATTAINMENT AREA
8 PURSUANT TO SECTION 25-7-107.

9 **SECTION 4. Act subject to petition - effective date.** This act
10 takes effect at 12:01 a.m. on the day following the expiration of the
11 ninety-day period after final adjournment of the general assembly; except
12 that, if a referendum petition is filed pursuant to section 1 (3) of article V
13 of the state constitution against this act or an item, section, or part of this
14 act within such period, then the act, item, section, or part will not take
15 effect unless approved by the people at the general election to be held in
16 November 2022 and, in such case, will take effect on the date of the
17 official declaration of the vote thereon by the governor.