

HB1126\_L.004

## HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Finance.HB15-1126 be amended as follows:

1 Amend printed bill, strike everything below the enacting clause and  
2 substitute:

3 "SECTION 1. In Colorado Revised Statutes, 39-22-104, add (4)  
4 (u) as follows:

5 **39-22-104. Income tax imposed on individuals, estates, and**  
6 **trusts - single rate - definitions - repeal.** (4) There shall be subtracted  
7 from federal taxable income:

8 (u) (I) FOR INCOME TAX YEARS COMMENCING ON OR AFTER  
9 JANUARY 1, 2016, FIFTY PERCENT OF THE INCOME OF A RESIDENT  
10 INDIVIDUAL WHO:

11 (A) IS A CIVILIAN EMPLOYEE OF THE UNITED STATES  
12 GOVERNMENT, IS ABSENT FROM THE STATE FOR A PERIOD OF AT LEAST  
13 THREE HUNDRED FIVE DAYS OF THE TAX YEAR, AND IS STATIONED OUTSIDE  
14 OF THE UNITED STATES OF AMERICA FOR SUCH PERIOD; OR

15 (B) IS THE SPOUSE OF A RESIDENT INDIVIDUAL DESCRIBED IN  
16 SUB-SUBPARAGRAPH (A) OF THIS SUBPARAGRAPH (I) AND HAS  
17 ACCOMPANIED THAT INDIVIDUAL FOR THE PERIOD OF HIS OR HER ABSENCE  
18 FROM THE STATE.

19 (II) IN CALCULATING THE THREE HUNDRED FIVE DAY PERIOD  
20 DESCRIBED IN SUBPARAGRAPH (A) OF SUBPARAGRAPH (I) OF THIS  
21 PARAGRAPH (u), HOME LEAVE AND TEMPORARY OFFICIAL ASSIGNMENTS IN  
22 THE UNITED STATES SHALL NOT BE COUNTED AS DAYS WITHIN THE STATE  
23 OR THE UNITED STATES.

24 **SECTION 2. Act subject to petition - effective date.** This act  
25 takes effect at 12:01 a.m. on the day following the expiration of the  
26 ninety-day period after final adjournment of the general assembly (August  
27 5, 2015, if adjournment sine die is on May 6, 2015); except that, if a  
28 referendum petition is filed pursuant to section 1 (3) of article V of the  
29 state constitution against this act or an item, section, or part of this act  
30 within such period, then the act, item, section, or part will not take effect  
31 unless approved by the people at the general election to be held in  
32 November 2016 and, in such case, will take effect on the date of the  
33 official declaration of the vote thereon by the governor."

34 Page 1, strike lines 101 through 105 and substitute:

35 "CONCERNING A STATE INCOME TAX DEDUCTION FOR A CIVILIAN



1 UNITED STATES GOVERNMENT EMPLOYEE WHO IS A COLORADO  
2 RESIDENT BUT IS STATIONED OUTSIDE THE UNITED STATES, AND, IN  
3 CONNECTION THEREWITH, ALLOWING THE SAME DEDUCTION TO THE  
4 ACCOMPANYING SPOUSE OF SUCH AN EMPLOYEE."

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