

HB1143_L.001

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Health, Insurance, & Environment.HB15-1143 be amended as follows:

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

3 "SECTION 1. In Colorado Revised Statutes, add 39-22-538 as
4 follows:

5 **39-22-538. Credit for home health care equipment and**
6 **services - legislative declaration - definitions - repeal.** (1) THE
7 GENERAL ASSEMBLY DECLARES THAT THE PURPOSE OF THE TAX
8 EXPENDITURE IN THIS SECTION IS TO MAKE IT MORE AFFORDABLE FOR
9 QUALIFYING SENIORS WITH AN ILLNESS, INJURY, OR OTHER CONDITION TO
10 BE ABLE TO SEEK HEALTH CARE IN THEIR HOMES.

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

13 (a) "ADA STANDARDS FOR ACCESSIBLE DESIGN" MEANS THE
14 STANDARDS SET FORTH IN 28 CFR 36 AND PROMULGATED IN ACCORDANCE
15 WITH THE FEDERAL "AMERICANS WITH DISABILITIES ACT OF 1990", AS
16 AMENDED, 42 U.S.C. SEC. 12101 ET SEQ.

17 (b) "COSTS" MEANS ANY OUT-OF-POCKET COSTS INCURRED BY THE
18 QUALIFYING SENIOR AS DOCUMENTED BY RECEIPT, INCLUDING THE COST
19 OF ANY LABOR NECESSARY TO MAKE HOME MODIFICATIONS.

20 (c) "CREDIT CERTIFICATE" MEANS A CERTIFICATE SIGNED BY A
21 LICENSED PHYSICIAN, DOCTOR OF MEDICINE, DOCTOR OF OSTEOPATHIC
22 MEDICINE, PHYSICIAN'S ASSISTANT, NURSE PRACTITIONER, OR A HOME
23 CARE AGENCY'S COORDINATOR OF CARE THAT LISTS IN DETAIL THE
24 DURABLE MEDICAL EQUIPMENT, HOME HEALTH CARE SERVICES,
25 TELEHEALTH EQUIPMENT, OR HOUSEHOLD MODIFICATIONS NECESSARY FOR
26 A QUALIFYING SENIOR'S HOME HEALTH CARE.

27 (d) (I) "DURABLE MEDICAL EQUIPMENT" MEANS EQUIPMENT,
28 INCLUDING REPAIR AND REPLACEMENT PARTS FOR SUCH EQUIPMENT,
29 APPROVED IN A CREDIT CERTIFICATE THAT:

30 (A) CAN WITHSTAND REPEATED USE;

31 (B) IS PRIMARILY AND CUSTOMARILY USED TO SERVE A MEDICAL
32 PURPOSE;

33 (C) IS GENERALLY NOT USEFUL TO A PERSON IN THE ABSENCE OF
34 ILLNESS OR INJURY; AND

35 (D) IS NOT WORN IN OR ON THE BODY.

36 (II) "DURABLE MEDICAL EQUIPMENT" INCLUDES HOSPITAL BEDS,
37 INTRAVENOUS POLES AND PUMPS, TRAPEZE BARS, TOILETING AIDS, BATH



1 AND SHOWER AIDS, STANDING AIDS, PERSONAL EMERGENCY MEDICAL
2 ALERT DEVICES, AND ADAPTIVE CAR SEATS.

3 (e) "HOME HEALTH CARE SERVICES" MEANS THE MEDICAL OR
4 NONMEDICAL SERVICES PROVIDED UNDER A PLAN OF CARE DEVELOPED BY
5 A LICENSED HOME CARE AGENCY AT A PRIVATE RESIDENCE AND APPROVED
6 IN A CREDIT CERTIFICATE.

7 (f) "HOME MODIFICATION" MEANS THE COSTS OF MATERIALS AND
8 LABOR AS APPROVED IN A CREDIT CERTIFICATE FOR INSTALLING A STAIR
9 LIFT, WHEELCHAIR LIFT, CEILING OR PATIENT LIFT, AN ENTRANCE RAMP, A
10 WALK-IN OR ROLL-IN SHOWER, A WALK-IN TUB, A TOILET OR TOILET
11 ACCESSORY, OR FOR WIDENING ENTRANCE DOORS OR MAKING SINKS
12 ACCESSIBLE, SO THAT THE PRIVATE RESIDENCE MEETS ADA STANDARDS
13 FOR ACCESSIBLE DESIGN.

14 (g) "PRIVATE RESIDENCE" MEANS A QUALIFYING SENIOR'S HOME,
15 EITHER IN A SINGLE-FAMILY RESIDENCE OR A MULTI-FAMILY RESIDENCE,
16 THAT IS LOCATED IN COLORADO. PRIVATE RESIDENCE DOES NOT INCLUDE
17 A SKILLED NURSING FACILITY, ASSISTED LIVING FACILITY, HOSPITAL, OR
18 OTHER LICENSED HEALTH FACILITY.

19 (h) "QUALIFYING SENIOR" MEANS A COLORADO RESIDENT WHO IS
20 SEVENTY-FIVE YEARS OR OLDER.

21 (i) "TELEHEALTH EQUIPMENT" MEANS A HOME GLUCOSE
22 MONITORING DEVICE, A HOME BLOOD PRESSURE MONITORING DEVICE, A
23 HOME ELECTROCARDIOGRAM DEVICE, A CHRONIC OBSTRUCTIVE
24 PULMONARY DISORDER MONITOR, A WEIGHT SCALE, A BODY FAT MONITOR,
25 OR HOME MONITORS FOR RESCUE INHALER USE, INNER EAR INFECTION
26 DETECTION, OR OXYGEN SATURATION.

27 (3) (a) FOR ANY INCOME TAX YEAR COMMENCING ON OR AFTER
28 JANUARY 1, 2015, BUT PRIOR TO JANUARY 1, 2018, THERE IS ALLOWED TO
29 ANY QUALIFYING SENIOR AS A CREDIT AGAINST THE TAX IMPOSED BY THIS
30 ARTICLE A PERCENTAGE, AS SET FORTH IN PARAGRAPH (b) OF THIS
31 SUBSECTION (3), NOT TO EXCEED THREE THOUSAND DOLLARS PER INCOME
32 TAX YEAR, OF THE COSTS INCURRED BY THE QUALIFYING SENIOR FOR
33 DURABLE MEDICAL EQUIPMENT, TELEHEALTH EQUIPMENT, HOME
34 MODIFICATIONS, OR HOME HEALTH CARE SERVICES IN EACH INCOME TAX
35 YEAR.

36 (b) THE PERCENTAGE OF THE COSTS INCURRED SHALL BE AS
37 FOLLOWS:

38 (I) FOR A SINGLE RETURN:

39 FEDERAL TAXABLE INCOME: PERCENTAGE OF THE COSTS
40 INCURRED:

41 \$0 - \$25,000 70%



| | | |
|---|--------------------------|-------------------------|
| 1 | \$25,001 - \$45,000 | 35% |
| 2 | MORE THAN \$45,000 | 0% |
| 3 | (II) FOR A JOINT RETURN: | |
| 4 | FEDERAL TAXABLE INCOME: | PERCENTAGE OF THE COSTS |
| 5 | | INCURRED: |
| 6 | \$0 - \$50,000 | 70% |
| 7 | \$50,001 - \$90,000 | 35% |
| 8 | MORE THAN \$90,000 | 0% |

9 (c) TO CLAIM THE TAX CREDIT ALLOWED IN THIS SECTION, THE
10 QUALIFYING SENIOR SHALL ATTACH A COPY OF THE CREDIT CERTIFICATE
11 TO HIS OR HER TAX RETURN. NO TAX CREDIT IS ALLOWED UNDER THIS
12 SECTION UNLESS THE QUALIFYING SENIOR PROVIDES THE COPY OF THE
13 CREDIT CERTIFICATE. NOTWITHSTANDING ANY OTHER PROVISION OF LAW,
14 THE DEPARTMENT OF REVENUE HAS THE AUTHORITY TO REVIEW ALL
15 NECESSARY RECORDS RELATED TO THE CLAIMING OF THE TAX CREDIT
16 ALLOWED IN THIS SECTION. SHOULD THE QUALIFIED SENIOR REFUSE TO
17 ALLOW THE DEPARTMENT OF REVENUE TO REVIEW ANY NECESSARY
18 RECORDS, THE DEPARTMENT OF REVENUE SHALL DENY THE TAX CREDIT.

19 (4) IF THE CREDIT ALLOWED IN SUBSECTION (3) OF THIS SECTION
20 EXCEEDS THE AMOUNT OF INCOME TAX DUE ON THE INCOME OF THE
21 QUALIFYING SENIOR FOR THE TAX YEAR DURING WHICH THE COSTS WERE
22 INCURRED, THE AMOUNT OF THE TAX CREDIT NOT USED AS AN OFFSET
23 AGAINST INCOME TAXES IN SUCH INCOME TAX YEAR MAY NOT BE
24 ALLOWED AS A REFUND, BUT MAY BE CARRIED FORWARD AND APPLIED
25 AGAINST THE INCOME TAX DUE IN EACH OF THE THREE SUCCEEDING
26 INCOME TAX YEARS, AND MUST FIRST BE APPLIED AGAINST THE INCOME
27 TAX DUE FOR THE EARLIEST OF THE INCOME TAX YEARS POSSIBLE.

28 (5) NO LATER THAN JANUARY 31, 2016, AND EACH JANUARY 31
29 THROUGH JANUARY 31, 2018, THE DEPARTMENT OF REGULATORY
30 AGENCIES OR THE DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT
31 SHALL PROVIDE THE DEPARTMENT OF REVENUE WITH A LIST OF ALL HOME
32 CARE AGENCIES LICENSED IN THE PREVIOUS CALENDAR YEAR.

33 (6) THIS SECTION IS REPEALED, EFFECTIVE DECEMBER 31, 2022.

34 **SECTION 2. Safety clause.** The general assembly hereby finds,
35 determines, and declares that this act is necessary for the immediate
36 preservation of the public peace, health, and safety."

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