

**First Regular Session  
Sixty-fifth General Assembly  
STATE OF COLORADO**

**REREVISED**

*This Version Includes All Amendments  
Adopted in the Second House*

LLS NO. 05-0814.01 John Hershey

**HOUSE BILL 05-1290**

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**HOUSE SPONSORSHIP**

**Pommer,**

**SENATE SPONSORSHIP**

**Tupa,**

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**House Committees**

Transportation & Energy  
Finance  
Appropriations

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**Senate Committees**

Finance  
Appropriations

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**A BILL FOR AN ACT**

101 **CONCERNING INCENTIVES TO INCREASE THE USE OF VEHICLES THAT**  
102 **USE ALTERNATIVE FUELS, AND, IN CONNECTION THEREWITH,**  
103 **EXTENDING THE INCOME TAX CREDIT FOR THE PURCHASE OF**  
104 **CERTAIN ALTERNATIVE FUEL VEHICLES.**

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**Bill Summary**

*(Note: This summary applies to this bill as introduced and does not necessarily reflect any amendments that may be subsequently adopted.)*

Maintains the amount of the tax credit for the purchase of low-emitting vehicles using alternative fuels, which would otherwise be reduced in the year 2006, until the year 2009. Extends the amount of the credit, which would otherwise expire in the year 2009, to the year 2011.

States that hybrid vehicles and inherently low-emission vehicles

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.

*Capital letters indicate new material to be added to existing statute.*

*Dashes through the words indicate deletions from existing statute.*

SENATE  
3rd Reading Unamended  
May 6, 2005

SENATE  
2nd Reading Unamended  
May 5, 2005

HOUSE  
3rd Reading Unamended  
April 15, 2005

HOUSE  
Amended 2nd Reading  
April 14, 2005

may be operated on a publicly financed toll highway or toll lane without payment of a toll.

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

**SECTION 1.** 39-22-516 (2.5) (d) (I), Colorado Revised Statutes, is amended to read:

**39-22-516. Tax credit for purchase of vehicles using alternative fuels.** (2.5) (d) (I) For the purposes of paragraph (c) of this subsection (2.5), except as otherwise provided in subparagraph (II) of this paragraph (d), the percentage of the difference in actual cost incurred or the percentage of the actual cost incurred that may be claimed as a credit pursuant to paragraph (b) of this subsection (2.5) shall be as follows:

<b>Certification level:</b>	<b>Tax years commencing on or after <u>July 1, 1998,</u> but prior to <u>July 1, 2006:</u> <u>JANUARY 1,</u> <u>2007:</u></b>	<b>Tax years commencing on or after <u>July 1, 2006,</u> <u>JANUARY 1,</u> <u>2007, but</u> prior to <u>July</u> <u>1, 2009:</u> <u>JANUARY 1,</u> <u>2010:</u></b>	<b>Tax years commencing on or after <u>July 1, 2009,</u> <u>JANUARY 1,</u> <u>2010, but</u> prior to <u>July</u> <u>1, 2011:</u> <u>JANUARY 1,</u> <u>2012:</u></b>
Low-emitting	50%	<del>25%</del> 50%	<del>0%</del> 25%
vehicle			
Ultra-low-emitting			
vehicle or			
inherently			

1	low-emitting	<u>75%</u>	<del>50%</del> <u>75%</u>	<del>25%</del> <u>50%</u>
2	<u>vehicle</u>			
3	Zero-emitting			
4	<u>vehicle</u>	<u>85%</u>	<del>75%</del> <u>85%</u>	<u>50%</u>

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7 **SECTION 2. Effective date.** This act shall take effect at 12:01  
8 a.m. on the day following the expiration of the ninety-day period after  
9 final adjournment of the general assembly that is allowed for submitting  
10 a referendum petition pursuant to article V, section 1 (3) of the state  
11 constitution (August 10, 2005, if adjournment sine die is on May 11,  
12 2005); except that, if a referendum petition is filed against this act or an  
13 item, section, or part of this act within such period, then the act, item,  
14 section, or part, if approved by the people, shall take effect on the date of  
15 the official declaration of the vote thereon by proclamation of the  
16 governor.