

First Regular Session  
Sixty-eighth General Assembly  
STATE OF COLORADO

INTRODUCED

LLS NO. 11-0637.01 Esther van Mourik

HOUSE BILL 11-1170

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HOUSE SPONSORSHIP

Baumgardner,

SENATE SPONSORSHIP

(None),

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House Committees

Agriculture, Livestock, & Natural Resources

Senate Committees

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A BILL FOR AN ACT

101 CONCERNING THE EXTENSION OF THE AVAILABILITY OF THE INCOME  
102 TAX CREDIT RELATED TO ALTERNATIVE FUEL REFUELING  
103 FACILITIES.

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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://www.leg.state.co.us/billsummaries>.)*

The bill extends the availability of the income tax credit for a percentage of the actual cost incurred by a person in constructing, reconstructing, or acquiring an alternative fuel refueling facility that is directly attributable to the storage, compression, charging, or dispensing

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.*

of alternative fuels to motor vehicles.

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

2 **SECTION 1.** 39-22-516 (2.7) (b), (2.7) (c) (III), and (4),  
3 Colorado Revised Statutes, are amended to read:

4 **39-22-516. Tax credit for purchase of vehicles using**  
5 **alternative fuels - repeal.** (2.7) (b) With respect to tax years  
6 commencing on or after January 1, 1998, but prior to ~~January 1, 2011~~  
7 JANUARY 1, 2016, there shall be allowed to any person a credit against the  
8 tax imposed by this article in an amount equal to a percentage, as  
9 determined pursuant to paragraph (c) of this subsection (2.7), of the actual  
10 cost incurred by the person during the tax year in constructing,  
11 reconstructing, or acquiring an alternative fuel refueling facility that is  
12 directly attributable to the storage, compression, charging, or dispensing  
13 of alternative fuels to motor vehicles.

14 (c) A person may claim the following percentage of costs  
15 described in paragraph (b) of this subsection (2.7) as a credit pursuant to  
16 this subsection (2.7):

17 (III) Twenty percent of the costs incurred on or after January 1,  
18 2009, but prior to ~~July 1, 2011~~ JANUARY 1, 2016.

19 (4) This section is repealed, effective ~~December 31, 2016~~  
20 DECEMBER 31, 2021.

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