

**UPDATED SUMMARY
HOUSE BILL 14-1119**

Second Regular Session - Sixty-ninth Colorado General Assembly

This summary applies to the reengrossed version of this bill as introduced in the second house. It does not reflect any amendments that may be subsequently adopted. This summary reflects only the main points of the legislation.

The bill creates an income tax credit for taxpayers who make food contributions to a hunger-relief charitable organization in an amount equal to either twenty-five percent, but not to exceed a maximum dollar amount, of the wholesale market price or twenty-five percent, but not to exceed a maximum dollar amount, of the most recent sale price of the food contributions for tax years commencing on or after ~~January 1, 2014~~ *January 1, 2015*, but before ~~January 1, 2019~~ *January 1, 2020*.

Italicized words indicate new material added to the original summary; dashes through words indicate deletions from the original summary.
Prepared by the Office of Legislative Legal Services.