

Second Regular Session  
Sixty-fifth General Assembly  
STATE OF COLORADO

**ENGROSSED**

*This Version Includes All Amendments Adopted  
on Second Reading in the House of Introduction*

LLS NO. 06-0529.01 Bob Lackner

**HOUSE BILL 06-1013**

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**HOUSE SPONSORSHIP**

**Gallegos,**

**SENATE SPONSORSHIP**

**(None),**

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**House Committees**

Finance  
Appropriations

**Senate Committees**

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**A BILL FOR AN ACT**

101 **CONCERNING ASSISTANCE GRANTS FOR ELDERLY AND DISABLED**  
102 **PERSONS.**

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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.)*

In connection with the existing program of grants to assist elderly or disabled persons with respect to their state income taxes based upon payment of their real property taxes and residential heat or fuel expenses, increases the amount of the yearly income threshold used to determine the eligibility for such grants for single and married persons.

Makes conforming amendments.

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.*

HOUSE  
2nd Reading Unamended  
April 17, 2006

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

2           **SECTION 1.** 39-31-101 (2) and the introductory portion to  
3 39-31-101 (3) (b), Colorado Revised Statutes, are amended to read:

4           **39-31-101. Real property tax assistance - eligibility -**  
5 **applicability.** (2) Such grant shall be the amount of the general property  
6 taxes actually paid on the residence or the amount of taxes actually paid  
7 on a mobile home, plus any tax-equivalent payments computed pursuant  
8 to subsection (4) of this section, with respect to the rent of a trailer space  
9 during the year for which such grant is claimed, the amount of the  
10 specific ownership tax actually paid on a trailer coach, or the amount of  
11 the tax-equivalent payments, computed pursuant to subsection (4) of this  
12 section, actually made during the year for which such grant is claimed,  
13 but in no event may it exceed:

14           (a) In the case of an individual:

15           (I) For grants claimed for years commencing prior to January 1,  
16 1999, five hundred dollars reduced by twenty percent of the amount by  
17 which the individual's income exceeds five thousand dollars;

18           (II) For grants claimed for years commencing on or after January  
19 1, 1999, BUT PRIOR TO JANUARY 1, 2007, six hundred dollars reduced by  
20 ten percent of the amount by which the individual's income exceeds five  
21 thousand dollars; AND

22           (III) FOR GRANTS CLAIMED FOR YEARS COMMENCING ON OR AFTER  
23 JANUARY 1, 2007, SIX HUNDRED DOLLARS REDUCED BY TEN PERCENT OF  
24 THE AMOUNT BY WHICH THE INDIVIDUAL'S INCOME EXCEEDS SEVEN  
25 THOUSAND DOLLARS.

26           (b) In the case of a husband and wife:

1 (I) For grants claimed for years commencing prior to January 1,  
2 1999, five hundred dollars reduced by twenty percent of their income  
3 over eight thousand seven hundred dollars;

4 (II) For grants claimed for years commencing on or after January  
5 1, 1999, BUT PRIOR TO JANUARY 1, 2007, six hundred dollars reduced by  
6 ten percent of their income over eight thousand seven hundred dollars;  
7 AND

8 (III) FOR GRANTS CLAIMED FOR YEARS COMMENCING ON OR AFTER  
9 JANUARY 1, 2007, SIX HUNDRED DOLLARS REDUCED BY TEN PERCENT OF  
10 THEIR INCOME OVER TEN THOUSAND SEVEN HUNDRED DOLLARS.

11 (3) Such grant shall be allowed to such persons as described in  
12 subsection (1) of this section who meet the following requirements:

13 (b) Have income from all sources for the taxable year of less than  
14 ~~eleven~~ THIRTEEN thousand dollars if single or, in the case of a husband  
15 and wife, less than ~~fourteen~~ SIXTEEN thousand seven hundred dollars,  
16 including, but not limited to, for this purpose, alimony, support money,  
17 cash public assistance and relief, pension or annuity benefits, federal  
18 social security benefits, veterans' benefits, nontaxable interest, workers'  
19 compensation, and unemployment compensation benefits. For the  
20 purposes of this paragraph (b), the following shall not be considered  
21 income:

22 **SECTION 2.** 39-31-104 (2) and the introductory portion to  
23 39-31-104 (3) (b), Colorado Revised Statutes, are amended to read:

24 **39-31-104. Heat or fuel expenses assistance - eligibility -**  
25 **applicability.** (2) Such grant shall be as follows:

26 (a) In the case of an individual:

27 (I) For grants claimed for years commencing prior to January 1,

1 1999, one hundred sixty dollars reduced by six and four-tenths percent of  
2 the amount by which the individual's income exceeds five thousand  
3 dollars;

4 (II) For grants claimed for years commencing on or after January  
5 1, 1999, BUT PRIOR TO JANUARY 1, 2007, one hundred ninety-two dollars  
6 reduced by three and two-tenths percent of the amount by which the  
7 individual's income exceeds five thousand dollars; AND

8 (III) FOR GRANTS CLAIMED FOR YEARS COMMENCING ON OR AFTER  
9 JANUARY 1, 2007, ONE HUNDRED NINETY-TWO DOLLARS REDUCED BY  
10 THREE AND TWO-TENTHS PERCENT OF THE AMOUNT BY WHICH THE  
11 INDIVIDUAL'S INCOME EXCEEDS SEVEN THOUSAND DOLLARS.

12 (b) In the case of a husband and wife:

13 (I) For grants claimed for years commencing prior to January 1,  
14 1999, one hundred sixty dollars reduced by six and four-tenths percent of  
15 their income over eight thousand seven hundred dollars;

16 (II) For grants claimed for years commencing on or after January  
17 1, 1999, BUT PRIOR TO JANUARY 1, 2007, one hundred ninety-two dollars  
18 reduced by three and two-tenths percent of their income over eight  
19 thousand seven hundred dollars; AND

20 (III) FOR GRANTS CLAIMED FOR YEARS COMMENCING ON OR AFTER  
21 JANUARY 1, 2007, ONE HUNDRED NINETY-TWO DOLLARS REDUCED BY  
22 THREE AND TWO-TENTHS PERCENT OF THEIR INCOME OVER TEN THOUSAND  
23 SEVEN HUNDRED DOLLARS.

24 (3) Such grant shall be allowed to such persons as described in  
25 subsection (1) of this section who meet the following requirements:

26 (b) Have income from all sources for the taxable year of less than  
27 ~~eleven~~ THIRTEEN thousand dollars if single or, in the case of a husband

1 and wife, less than ~~fourteen~~ SIXTEEN thousand seven hundred dollars,  
2 including, but not limited to, for this purpose, alimony, support money,  
3 cash public assistance and relief, pension or annuity benefits, federal  
4 social security benefits, veterans' benefits, nontaxable interest, workers'  
5 compensation, and unemployment compensation benefits. For the  
6 purposes of this paragraph (b), the following shall not be considered  
7 income:

8           **SECTION 3. Effective date.** This act shall take effect at 12:01  
9 a.m. on the day following the expiration of the ninety-day period after  
10 final adjournment of the general assembly that is allowed for submitting  
11 a referendum petition pursuant to article V, section 1 (3) of the state  
12 constitution (August 9, 2006, if adjournment sine die is on May 10,  
13 2006); except that, if a referendum petition is filed against this act or an  
14 item, section, or part of this act within such period, then the act, item,  
15 section, or part, if approved by the people, shall take effect on the date of  
16 the official declaration of the vote thereon by proclamation of the  
17 governor.