

SENATE JOURNAL
Sixty-ninth General Assembly
STATE OF COLORADO
First Regular Session

86th Legislative Day

Thursday, April 4, 2013

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Prayer	By the chaplain, Reverend Robert T. Schlipp, My Hope America, Brighton.	11
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Call to Order	By the President at 9:00 a.m.	13
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Pledge	By Senator Jones.	15
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Roll Call	Present--31	17
	Excused--4, Brophy, Jahn, Johnston, Lundberg.	18
	Present later--3, Brophy, Jahn, Lundberg.	19
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Quorum	The President announced a quorum present.	21
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Reading of Journal	On motion of Senator Todd, reading of the Journal of Wednesday, April 3, 2013, was dispensed with and the Journal was approved as corrected by the Secretary.	23
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COMMITTEE OF REFERENCE REPORTS

Judiciary	After consideration on the merits, the Committee recommends that SB13-249 be amended as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation and with a recommendation that it be placed on the Consent Calendar.	30
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Amend printed bill, page 2, line 19, after "INSURER" insert "OR SELF-INSURED EMPLOYER".

Judiciary	After consideration on the merits, the Committee recommends that SB13-246 be referred to the Committee of the Whole with favorable recommendation and with a recommendation that it be placed on the Consent Calendar.	37
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Judiciary	After consideration on the merits, the Committee recommends that SB13-226 be amended as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation and with a recommendation that it be placed on the Consent Calendar.	45
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Amend printed bill, page 3, strike lines 6 through 27.

Strike page 4.

Page 5, strike lines 1 through 22.

Reletter succeeding paragraphs accordingly.

Page 7, line 14, strike "a matter of" and substitute "necessary and appropriate".

Page 7, line 15, strike "statewide concern".

Page 8, line 11, strike "AND A".

Page 8, line 12, strike "MATTER OF STATEWIDE CONCERN".

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- Page 10, line 22, after "(II)" insert "(A)". 1
- Page 11, after line 1 insert: 2
 - "(B) NOTHING IN SUB-SUBPARAGRAPH (A) OF THIS 3
 - SUBPARAGRAPH (II) REQUIRES LIVE, IN-PERSON TRAINING BE PROVIDED 4
 - TO LOCAL LAW ENFORCEMENT AGENCIES BY QUALIFIED ANIMAL 5
 - BEHAVIOR EXPERTS OR LICENSED VETERINARIANS." 6
 - Page 12, line 2, strike "TWENTY-THREE" and substitute "NINETEEN". 7
- Page 12, line 8, strike "REPRESENTATIVE OF" and substitute "ANIMAL 8
- BEHAVIORIST OR ANIMAL BEHAVIOR EXPERT APPOINTED BY". 9
- Page 12, strike lines 24 through 27. 10
- Reorder succeeding subparagraphs accordingly. 11
- Page 13, line 4, strike "PERSON" and substitute "PERSON, WHO NEED NOT 12
- BE AN ATTORNEY,". 13
- Page 13, line 6, strike "THREE MEMBERS," and substitute "ONE 14
- MEMBER,". 15
- Page 13, line 7, strike "CRIMINAL JUSTICE,". 16
- Page 13, strike line 8 and substitute "BEHAVIOR OR OTHER ANIMAL 17
- BEHAVIOR. LICENSED VETERINARIANS AND ATTORNEYS ARE INELIGIBLE 18
- FOR APPOINTMENT UNDER THIS SUB-SUBPARAGRAPH (I)." 19
- Page 14, line 24, strike "DEVELOP" and substitute "DEVELOP, USING 20
- VOLUNTEERED AND DONATED RESOURCES TO THE GREATEST EXTENT 21
- POSSIBLE,". 22
- Page 14, after line 26 insert: 23
 - "(e) THE TASK FORCE SHALL NOT RECOMMEND THAT THE 24
 - TRAINING REQUIRED UNDER THIS SECTION BE CONDUCTED BY THE PEACE 25
 - OFFICERS STANDARDS AND TRAINING BOARD CREATED IN PART 3 OF 26
 - ARTICLE 31 OF TITLE 24, C.R.S." 27
- Reorder succeeding paragraphs accordingly. 28
- Page 16, line 15, strike "(a)". 29
- Page 16, strike lines 18 through 22. 30
- Page 17, strike lines 10 through 22. 31
- Reorder succeeding section accordingly. 32

Health &
Human
Services

After consideration on the merits, the Committee recommends that **SB13-220** be **amended** as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation.

- Amend printed bill, page 2, line 7, strike "PROVIDER," and substitute 50
- "PROVIDERS,". 51
- Page 2, line 8, strike "SECTION" and substitute "SECTIONS" and strike 52
- "(8)," and substitute "(8) AND 25-3.5-103 (12)," 53
- Page 2, strike lines 9 through 12 and substitute "ARTICLE 3.5 OF TITLE 25, 54
- C.R.S." 55

Health & Human Services	After consideration on the merits, the Committee recommends that SB13-209 be amended as follows, and as so amended, be referred to the Committee on <u>Appropriations</u> with favorable recommendation.	1 2 3 4
	Amend printed bill, page 2, line 9, strike "the mentally retarded shall be fifty" and substitute " the mentally retarded shall be fifty INDIVIDUALS WITH INTELLECTUAL DISABILITIES IS".	5 6 7 8 9
Health & Human Services	After consideration on the merits, the Committee recommends that SB13-208 be referred to the Committee of the Whole with favorable recommendation.	10 11 12 13
Business, Labor, & Technology	After consideration on the merits, the Committee recommends that SB13-125 be amended as follows, and as so amended, be referred to the Committee on <u>Appropriations</u> with favorable recommendation.	14 15 16 17 18
	Amend page 2, strike lines 8 and 9 and substitute "contract.".	19 20 21
	Page 3, line 2, strike " written contract, ORAL" and substitute "written contract,".	22 23 24
	Page 3, line 5, strike "ORAL".	25 26
	Page 3, strike lines 11 and 12 and substitute "benefits.".	27 28
	Page 4, strike line 2 and substitute "(1) (a) and (4) as follows:".	29 30
	Page 4, line 12, strike "IS SOUND AND".	31 32
	Page 5, strike line 27.	33 34
	Strike page 6.	35 36
	Page 8, strike line 9 and substitute "(9); and add (10) as follows:".	37 38
	Page 8, strike lines 11 through 27.	39 40
	Page 9, strike lines 1 through 4.	41 42
	Page 9, strike lines 15 through 18 and substitute "CONTRACT BUYER, MAY TRANSFER THE TRUST FUNDS TO ANOTHER FUNERAL PROVIDER. THE ORIGINAL PRENEED SELLER MAY RETAIN UP TO FIFTEEN PERCENT OF THE ORIGINAL PRENEED".	43 44 45 46 47
	Page 9, strike lines 20 through 24 and substitute:	48 49
	(10) (a) THE CONTRACT SELLER SHALL: (I) DISCLOSE THE NAME AND ADDRESS OF THE TRUSTEE WHO HOLDS THE PRENEED CONTRACT FUNDS; AND (II) NOTIFY THE BUYER WHEN THE PRENEED CONTRACT FUNDS ARE DEPOSITED INTO TRUST. (b) TO COMPLY WITH THIS SUBSECTION".	50 51 52 53 54 55 56
	Page 9, strike line 27.	57 58
	Page 10, strike lines 1 through 11.	59 60
	Re-number succeeding sections accordingly.	61 62
	Page 10, strike lines 14 through 27 and substitute:	63 64
	"10-15-111.5. Change of ownership - rules. (1) (a) A SALE OF AN EXISTING PRENEED CONTRACT THAT CHANGES WHO PROVIDES	65 66 67

FUNERAL GOODS AND SERVICES IS VOID UNLESS APPROVED BY THE COMMISSIONER UNDER THIS SECTION. TO TRANSFER OWNERSHIP, THE CONTRACT SELLER MUST REPORT A PENDING SALE OF THE PRENEED CONTRACT TO THE COMMISSIONER IN WRITING AT LEAST FOURTEEN DAYS BEFORE THE SALE CLOSING. THE NOTICE MUST INCLUDE:

- (I) THE NAME AND ADDRESS OF THE CONTRACT SELLER;
- (II) THE NAME AND ADDRESS OF THE ORGANIZATION PROPOSING TO ACQUIRE OWNERSHIP OF THE PRENEED CONTRACT, REFERRED TO IN THIS SECTION AS THE "TRANSFEEE";
- (III) THE NAME AND ADDRESS OF THE OWNERS, OPERATORS, CORPORATE OFFICERS, PARTNERS, OR MEMBERS OF THE TRANSFEEE;
- (IV) THE NAME AND ADDRESS OF THE FINANCIAL INSTITUTION WHERE PRENEED FUNDS ARE HELD;
- (V) THE NAME UNDER WHICH PRENEED FUNDS ARE HELD;
- (VI) A DESCRIPTION OF EACH PRENEED CONTRACT, ARRANGEMENT, OR AGREEMENT INCLUDED IN THE SALE;
- (VII) AN ACCOUNTING OF THE TRUST FUND AND ALL TRANSFERRED AND OUTSTANDING PRENEED CONTRACTS, INCLUDING THE NUMBER OF PENDING CONTRACTS, THE FULL CONTRACT VALUE, THE CURRENT VALUE FOR EACH CONTRACT, A RECORD OF ALL DISBURSEMENTS FROM PRENEED TRUST ACCOUNTS WITHIN THE LAST TWENTY-FOUR MONTHS, AND THE INFORMATION REQUIRED IN THE ANNUAL REPORT;
- (VIII) ANY DOCUMENTS OR AMENDMENTS THERETO CONCERNING THE TRUST OR INSURANCE FUNDS, OR ANY OTHER PREPLANNING OR PREFUNDING AGREEMENTS;
- (IX) A COPY OF THE NOTICE PROPOSED TO BE SENT TO THE CONTRACT BUYERS AFTER THE TRANSFER; AND
- (X) ANY OTHER INFORMATION THAT IS REASONABLY REQUIRED BY THE COMMISSIONER BY RULE.

(b) THE COMMISSIONER MAY, BY RULE OR ORDER, WAIVE OR REDUCE ANY OR ALL OF THE REQUIREMENTS IN SUBPARAGRAPHS (I) TO (X) OF PARAGRAPH (a) OF THIS SUBSECTION (1) AS UNNECESSARY OR INAPPROPRIATE IN THE PUBLIC INTEREST OR FOR THE PROTECTION OF THE CONTRACT BUYERS.

(2) THE COMMISSIONER SHALL APPROVE THE CONTRACT SELLER'S APPLICATION FOR CHANGE OF OWNERSHIP BY WRITTEN AUTHORIZATION IF:

- (a) THE ACCOUNTING IS COMPLETE, ACCURATE, AND SHOWS THE TRUST FUND IS WHOLE AND INTACT;
- (b) ALL REQUIRED INFORMATION AND DOCUMENTS ARE FILED WITH THE COMMISSIONER; AND
- (c) THE TRANSFEEE HOLDS A VALID CONTRACT SELLER'S LICENSE, OR IS QUALIFIED UNDER SECTION 10-15-103 FOR A CONTRACT SELLER'S LICENSE, AND IS ABLE TO PERFORM ALL TRANSFERRED PRENEED CONTRACTS IN ACCORDANCE WITH THIS ARTICLE.

(3) (a) THE CONTRACT SELLER, OR PERSON WITH AN INTEREST IN THE CONTRACT, REMAINS LIABLE FOR ALL FUNDS AND TRANSACTIONS UNTIL THE EFFECTIVE DATE OF THE TRANSFER.

(b) ANY DISCREPANCIES, MALFEASANCE, OR FRAUD PRIOR TO THE SALE OF THE PRENEED CONTRACT IS THE RESPONSIBILITY OF THE SELLER, FOR WHICH THE SELLER IS LIABLE.

(4) WITHIN THIRTY DAYS AFTER APPROVAL BY THE COMMISSIONER, THE TRANSFEEE OF A PRENEED CONTRACT SHALL SEND A NOTICE TO THE LAST-KNOWN ADDRESS OF EACH CONTRACT BUYER INFORMING THE BUYER OF THE CHANGE IN OWNERSHIP AND THE ASSUMPTION OF THE OBLIGATION TO PERFORM THE PRENEED CONTRACT."

Strike pages 11 and 12.

Page 13, strike lines 1 through 4.

Page 14, after line 16 insert:

"SECTION 8. In Colorado Revised Statutes, 12-54-110, amend (2) (a) introductory portion, (2) (a) (IV) (C), and (2) (a) (IV) (D); and add (2) (a) (IV) (E) as follows:

12-54-110. Registration required. (2) (a) Each funeral

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establishment shall register with the director using forms as determined by the director. The registration shall include ~~without limitation~~, the following:

(IV) A list of each of the following services provided at each funeral establishment location:

(C) Transporting human remains to or from the funeral establishment or the place of final disposition; ~~and~~

(D) Providing funeral goods or services to the public; AND

(E) SELLING PRENEED CONTRACTS.

SECTION 9. In Colorado Revised Statutes, 12-54-303, **amend** (2) (a) introductory portion, (2) (a) (IV) (C), and (2) (a) (IV) (D); and **add** (2) (a) (IV) (E) as follows:

12-54-303. Registration required. (2) (a) Each crematory shall register with the director using forms as determined by the director. The registration shall include ~~without limitation~~, the following:

(IV) A list of each of the following services provided at each crematory location:

(C) Providing funeral goods or services to the public; ~~and~~

(D) Cremating human remains; AND

(E) SELLING PRENEED CONTRACTS."

Renumber succeeding section accordingly.

Education After consideration on the merits, the Committee recommends that **HB13-1095** be **referred** to the Committee of the Whole with favorable recommendation and with a recommendation that it be placed on the Consent Calendar.

Education After consideration on the merits, the Committee recommends that **HB13-1047** be **referred** to the Committee of the Whole with favorable recommendation and with a recommendation that it be placed on the Consent Calendar.

State, Veterans, & Military Affairs After consideration on the merits, the Committee recommends that **HB13-1167** be **referred** to the Committee on Appropriations with favorable recommendation.

State, Veterans, & Military Affairs After consideration on the merits, the Committee recommends that **SB13-001** be **amended** as follows, and as so amended, be referred to the Committee on Appropriations with favorable recommendation.

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

"SECTION 1. Short title. This act shall be known and may be cited as the "Colorado Working Families Economic Opportunity Act of 2013".

SECTION 2. In Colorado Revised Statutes, 39-22-123, **add** (6) as follows:

39-22-123. Earned income tax credit - refund of state excess revenues for fiscal years commencing on or after July 1, 1998.

(6) NO CREDIT IS ALLOWED UNDER THIS SECTION FOR AN INCOME TAX YEAR FOR WHICH A CREDIT IS ALLOWED UNDER SECTION 39-22-123.5.

SECTION 3. In Colorado Revised Statutes, **add** 39-22-123.5 as follows:

39-22-123.5. Earned income tax credit - not a refund of excess state revenues - trigger - legislative declaration. (1) THE GENERAL ASSEMBLY HEREBY FINDS AND DECLARES THAT:

(a) THE FEDERAL EARNED INCOME TAX CREDIT IS A REFUNDABLE TAX CREDIT FOR LOW- AND MIDDLE-INCOME WORKING INDIVIDUALS AND FAMILIES WHOSE EARNINGS ARE BELOW AN INCOME THRESHOLD;

(b) THE AMOUNT OF THE CREDIT INCREASES WITH INCOME UNTIL THE CREDIT REACHES A MAXIMUM LEVEL AND THEN PHASES OUT, AND

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THIS STRUCTURE CREATES AN INCENTIVE FOR PEOPLE TO WORK AND EARN MORE INCOME;

(c) SINCE ITS ESTABLISHMENT IN 1975, THE CREDIT HAS INCREASED FAMILY INCOME, REDUCED CHILD POVERTY, AND PROMOTED EMPLOYMENT BY SUPPLEMENTING THE EARNINGS OF LOW-WAGE WORKERS, INCLUDING MILITARY FAMILIES;

(d) THE CREDIT HAS A POSITIVE IMPACT ON THE EDUCATION AND HEALTH OF CHILDREN LIVING IN POVERTY;

(e) THE CREDIT HAS A POSITIVE ECONOMIC IMPACT ON LOCAL ECONOMIES AND BUSINESSES BECAUSE IT PUTS MORE MONEY IN THE HANDS OF LOW- AND MIDDLE-INCOME WORKING PEOPLE WHO SPEND THE MONEY ON IMMEDIATE NEEDS, SUCH AS GROCERIES, SCHOOL SUPPLIES, CAR REPAIRS, RENT, AND HEALTH CARE;

(f) THE COLORADO EARNED INCOME TAX CREDIT, WHICH IS CURRENTLY TEN PERCENT OF THE FEDERAL EARNED INCOME TAX CREDIT, IS A MECHANISM TO REFUND EXCESS STATE REVENUES AS REQUIRED BY SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION;

(g) THE COLORADO EARNED INCOME TAX CREDIT HAS NOT BEEN IN EFFECT SINCE 2001 BECAUSE THE REFUND HAS NOT BEEN TRIGGERED; AND

(h) NOW, THEREFORE, IT IS THE INTENT OF THE GENERAL ASSEMBLY TO ESTABLISH A PERMANENT AND REFUNDABLE STATE EARNED INCOME TAX CREDIT FOR ELIGIBLE COLORADO TAXPAYERS, WHICH IS EQUAL TO A PERCENTAGE OF THE FEDERAL EARNED INCOME TAX CREDIT. THE INTENDED PURPOSE OF THIS CREDIT IS TO HELP INDIVIDUALS AND FAMILIES ACHIEVE GREATER FINANCIAL SECURITY AND TO HELP COLORADO'S ECONOMY.

(2) FOR AN INCOME TAX YEAR SPECIFIED IN PARAGRAPH (a) OF SUBSECTION (3) OF THIS SECTION, A RESIDENT INDIVIDUAL WHO CLAIMS AN EARNED INCOME TAX CREDIT ON THE INDIVIDUAL'S FEDERAL TAX RETURN IS ALLOWED AN EARNED INCOME TAX CREDIT AGAINST THE TAXES DUE UNDER THIS ARTICLE. THE AMOUNT OF THE CREDIT IS A PORTION OF THE FEDERAL CREDIT CLAIMED ON THE RESIDENT INDIVIDUAL'S FEDERAL TAX RETURN THAT DEPENDS ON THE YEAR IN WHICH IT IS CLAIMED. THE CREDIT IS EQUAL TO SEVEN PERCENT OF THE FEDERAL CREDIT FOR THE FIRST INCOME TAX YEAR THAT THE CREDIT IS ALLOWED AS A RESULT OF THE OPERATION OF SUBSECTION (3) OF THIS SECTION, EIGHT AND ONE-HALF PERCENT FOR THE NEXT INCOME TAX YEAR, AND TEN PERCENT OF THE FEDERAL CREDIT FOR ALL INCOME TAX YEARS THEREAFTER.

(3) (a) IF THE ESTIMATE OF GROSS GENERAL FUND REVENUE FOR THE FISCAL YEAR 2013-14, OR THE NEXT TWO FISCAL YEARS THEREAFTER, INCREASES BY AT LEAST ONE HUNDRED MILLION DOLLARS FROM THE MARCH ESTIMATE THAT PRECEDES THE FISCAL YEAR TO ANY OF THE NEXT FOUR QUARTERLY ESTIMATES AFTER THE MARCH ESTIMATE, THE TAX CREDIT ALLOWED UNDER THIS SECTION MAY BE CLAIMED FOR ANY INCOME TAX YEAR COMMENCING ON OR AFTER JANUARY 1 OF THE FISCAL YEAR FOR WHICH THE ESTIMATE INCREASED.

(b) FOR PURPOSES OF PARAGRAPH (a) OF THIS SUBSECTION (3), ALL OF THE ESTIMATES OF GROSS GENERAL FUND REVENUE FOR A GIVEN FISCAL YEAR ARE SOLELY FROM LEGISLATIVE COUNCIL STAFF OR THE OFFICE OF STATE PLANNING AND BUDGETING, WHICHEVER AGENCY HAS THE LOWER MARCH ESTIMATE FOR THE FISCAL YEAR.

(c) IF THE ESTIMATE OF GROSS GENERAL FUND REVENUE HAS INCREASED ENOUGH TO TRIGGER THE TAX CREDIT, LEGISLATIVE COUNCIL STAFF OR THE OFFICE OF STATE PLANNING AND BUDGETING, DEPENDING ON PARAGRAPH (b) OF THIS SUBSECTION (3), SHALL CERTIFY SUCH FACT IN THE APPLICABLE QUARTERLY ESTIMATE.

(4) THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION THAT EXCEEDS THE RESIDENT INDIVIDUAL'S INCOME TAXES DUE IS REFUNDED TO THE INDIVIDUAL.

(5) IN THE CASE OF A PART-YEAR RESIDENT, THE CREDIT ALLOWED UNDER THIS SECTION IS APPORTIONED IN THE RATIO DETERMINED UNDER SECTION 39-22-110 (1).

(6) THE CREDIT ALLOWED UNDER THIS SECTION IS NOT CONSIDERED TO BE INCOME OR RESOURCES FOR THE PURPOSE OF DETERMINING ELIGIBILITY FOR THE PAYMENT OF PUBLIC ASSISTANCE

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BENEFITS AND MEDICAL ASSISTANCE BENEFITS AUTHORIZED UNDER STATE LAW OR FOR A PAYMENT MADE UNDER ANY OTHER PUBLICLY FUNDED PROGRAMS.

SECTION 4. In Colorado Revised Statutes, add 39-22-129 as follows:

39-22-129. Child tax credit - trigger - legislative declaration - definitions. (1) (a) THE GENERAL ASSEMBLY HEREBY FINDS AND DECLARES THAT:

(I) THE FEDERAL CHILD TAX CREDIT, WHICH INCLUDES THE REFUNDABLE PORTION OF THE CREDIT COMMONLY KNOWN AS THE ADDITIONAL CHILD TAX CREDIT, SUPPORTS LOW- AND MIDDLE-INCOME WORKING FAMILIES WHOSE EARNINGS ARE BELOW AN INCOME THRESHOLD AND WHO HAVE CHILDREN UNDER SEVENTEEN YEARS OF AGE;

(II) SINCE ITS ESTABLISHMENT AT THE FEDERAL LEVEL IN 1997, THE CREDIT HAS INCREASED FAMILY INCOME, REDUCED CHILD POVERTY AMONG FAMILIES WITH CHILDREN, AND SUPPORTED LOCAL ECONOMIES; AND

(III) THE CREDIT HAS A POSITIVE IMPACT ON THE EARLY CHILDHOOD DEVELOPMENT AND HEALTH OF CHILDREN WHOSE FAMILIES GAIN INCOME FROM THE CREDIT.

(b) NOW, THEREFORE, IT IS THE INTENT OF THE GENERAL ASSEMBLY TO ESTABLISH A PERMANENT AND REFUNDABLE STATE CHILD TAX CREDIT FOR ELIGIBLE COLORADO TAXPAYERS, WHICH IS EQUAL TO A PERCENTAGE OF THE FEDERAL CREDIT BASED ON A FAMILY'S ADJUSTED GROSS INCOME. THE INTENDED PURPOSE OF THIS CREDIT IS TO SUPPORT COLORADO WORKING FAMILIES WITH YOUNG CHILDREN, REDUCE CHILD POVERTY, AND TO HELP COLORADO'S ECONOMY.

(2) AS USED IN THIS SECTION:

(a) "ELIGIBLE CHILD" MEANS A QUALIFYING CHILD FOR PURPOSES OF THE FEDERAL CHILD TAX CREDIT WHO IS UNDER SIX YEARS OF AGE AT THE END OF THE TAXABLE YEAR FOR WHICH THE CREDIT IS CLAIMED.

(b) "FEDERAL CHILD TAX CREDIT" MEANS THE CHILD TAX CREDIT ALLOWED UNDER SECTION 24 OF THE INTERNAL REVENUE CODE, OR ANY SUCCESSOR SECTION, AND INCLUDES THE REFUNDABLE PORTION OF THE TAX CREDIT, WHICH PORTION IS REFERRED TO AS THE ADDITIONAL CHILD CREDIT.

(3) (a) FOR AN INCOME TAX YEAR SPECIFIED IN PARAGRAPH (a) OF SUBSECTION (4) OF THIS SECTION, A RESIDENT INDIVIDUAL WHO CLAIMS A FEDERAL CHILD TAX CREDIT FOR AN ELIGIBLE CHILD ON THE INDIVIDUAL'S FEDERAL TAX RETURN IS ALLOWED A CHILD TAX CREDIT AGAINST THE INCOME TAXES DUE UNDER THIS ARTICLE.

(b) (I) FOR A RESIDENT INDIVIDUAL WHO FILES A SINGLE RETURN, THE AMOUNT OF THE CREDIT IS EQUAL TO:

(A) THIRTY PERCENT OF THE FEDERAL CHILD TAX CREDIT THAT THE RESIDENT INDIVIDUAL CLAIMED ON HIS OR HER FEDERAL TAX RETURN FOR EACH ELIGIBLE CHILD, IF THE INDIVIDUAL'S FEDERAL ADJUSTED GROSS INCOME IS TWENTY-FIVE THOUSAND DOLLARS OR LESS;

(B) FIFTEEN PERCENT OF THE FEDERAL CHILD TAX CREDIT THAT THE RESIDENT INDIVIDUAL CLAIMED ON HIS OR HER FEDERAL TAX RETURN FOR EACH ELIGIBLE CHILD, IF THE INDIVIDUAL'S FEDERAL ADJUSTED GROSS INCOME IS GREATER THAN TWENTY-FIVE THOUSAND DOLLARS BUT LESS THAN OR EQUAL TO FIFTY THOUSAND DOLLARS; AND

(C) FIVE PERCENT OF THE FEDERAL CHILD TAX CREDIT THAT THE RESIDENT INDIVIDUAL CLAIMED ON HIS OR HER FEDERAL TAX RETURN FOR EACH ELIGIBLE CHILD, IF THE INDIVIDUAL'S FEDERAL ADJUSTED GROSS INCOME IS GREATER THAN FIFTY THOUSAND DOLLARS BUT LESS THAN OR EQUAL TO SEVENTY-FIVE THOUSAND DOLLARS.

(II) A RESIDENT INDIVIDUAL WHO FILES A SINGLE RETURN AND WHOSE FEDERAL ADJUSTED GROSS INCOME IS GREATER THAN SEVENTY-FIVE THOUSAND DOLLARS IS NOT ALLOWED A CREDIT UNDER THIS SECTION.

(c) (I) FOR TWO RESIDENT INDIVIDUALS WHO FILE A JOINT RETURN, THE AMOUNT OF THE CREDIT IS EQUAL TO:

(A) THIRTY PERCENT OF THE FEDERAL CHILD TAX CREDIT THAT THE RESIDENT INDIVIDUALS CLAIMED ON THEIR FEDERAL TAX RETURN FOR EACH ELIGIBLE CHILD, IF THE INDIVIDUALS' FEDERAL ADJUSTED GROSS INCOME IS THIRTY-FIVE THOUSAND DOLLARS OR LESS;

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(B) FIFTEEN PERCENT OF THE FEDERAL CHILD TAX CREDIT THAT THE RESIDENT INDIVIDUALS CLAIMED ON THEIR FEDERAL TAX RETURN FOR EACH ELIGIBLE CHILD, IF THE INDIVIDUALS' FEDERAL ADJUSTED GROSS INCOME IS GREATER THAN THIRTY-FIVE THOUSAND DOLLARS BUT LESS THAN OR EQUAL TO SIXTY THOUSAND DOLLARS; AND

(C) FIVE PERCENT OF THE FEDERAL CHILD TAX CREDIT THAT THE RESIDENT INDIVIDUALS CLAIMED ON THEIR FEDERAL TAX RETURN FOR EACH ELIGIBLE CHILD, IF THE INDIVIDUALS' FEDERAL ADJUSTED GROSS INCOME IS GREATER THAN SIXTY THOUSAND DOLLARS BUT LESS THAN OR EQUAL TO EIGHTY-FIVE THOUSAND DOLLARS.

(II) TWO RESIDENT INDIVIDUALS WHO FILE A JOINT RETURN AND WHOSE FEDERAL ADJUSTED GROSS INCOME IS GREATER THAN EIGHTY-FIVE THOUSAND DOLLARS ARE NOT ALLOWED A CREDIT UNDER THIS SECTION.

(4) (a) IF THE ESTIMATE OF GROSS GENERAL FUND REVENUE FOR THE FISCAL YEAR 2013-14, OR THE NEXT TWO FISCAL YEARS THEREAFTER, INCREASES BY AT LEAST ONE HUNDRED MILLION DOLLARS FROM THE MARCH ESTIMATE THAT PRECEDES THE FISCAL YEAR TO ANY OF THE NEXT FOUR QUARTERLY ESTIMATES AFTER THE MARCH ESTIMATE, THE TAX CREDIT ALLOWED UNDER THIS SECTION MAY BE CLAIMED FOR ANY INCOME TAX YEAR COMMENCING ON OR AFTER JANUARY 1 OF THE FISCAL YEAR FOR WHICH THE ESTIMATE INCREASED.

(b) FOR PURPOSES OF PARAGRAPH (a) OF THIS SUBSECTION (4), ALL OF THE ESTIMATES OF GROSS GENERAL FUND REVENUE FOR A GIVEN FISCAL YEAR ARE SOLELY FROM LEGISLATIVE COUNCIL STAFF OR THE OFFICE OF STATE PLANNING AND BUDGETING, WHICHEVER AGENCY HAS THE LOWER MARCH ESTIMATE FOR THE FISCAL YEAR.

(c) IF THE ESTIMATE OF GROSS GENERAL FUND REVENUE HAS INCREASED ENOUGH TO TRIGGER THE TAX CREDIT, LEGISLATIVE COUNCIL STAFF OR THE OFFICE OF STATE PLANNING AND BUDGETING, DEPENDING ON PARAGRAPH (b) OF THIS SUBSECTION (3), SHALL CERTIFY SUCH FACT IN THE APPLICABLE QUARTERLY ESTIMATE.

(5) THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION THAT EXCEEDS THE RESIDENT INDIVIDUAL'S INCOME TAXES DUE IS REFUNDED TO THE INDIVIDUAL.

(6) IN THE CASE OF A PART-YEAR RESIDENT, THE CREDIT ALLOWED UNDER THIS SECTION IS APPORTIONED IN THE RATIO DETERMINED UNDER SECTION 39-22-110 (1).

(7) THE CREDIT ALLOWED UNDER THIS SECTION IS NOT CONSIDERED TO BE INCOME OR RESOURCES FOR THE PURPOSE OF DETERMINING ELIGIBILITY FOR THE PAYMENT OF PUBLIC ASSISTANCE BENEFITS AND MEDICAL ASSISTANCE BENEFITS AUTHORIZED UNDER STATE LAW OR FOR A PAYMENT MADE UNDER ANY OTHER PUBLICLY FUNDED PROGRAMS.

SECTION 5. In Colorado Revised Statutes, 39-22-627, add (9) as follows:

39-22-627. Temporary adjustment of rate of income tax - refund of excess state revenues - authority of executive director.

(9) IF, BY OPERATION OF SECTION 39-22-123 (6), EXCESS STATE REVENUES ARE NO LONGER REFUNDED THROUGH AN EARNED INCOME TAX CREDIT, THE TOTAL OF THE ADJUSTED AMOUNT SET FORTH IN SECTION 39-22-123 (4) (c) IS NOT ADDED TO THE ESTIMATED AMOUNT BY WHICH STATE REVENUES WOULD BE DECREASED AS THE RESULT OF A REDUCTION IN THE STATE INCOME TAX RATE FOR PURPOSES OF THE CALCULATIONS SET FORTH IN PARAGRAPH (b) OF SUBSECTION (1) AND SUBSECTIONS (3) AND (6) OF THIS SECTION.

SECTION 6. Act subject to petition - effective date. This act takes effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly (August 7, 2013, if adjournment sine die is on May 8, 2013); except that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within such period, then the act, item, section, or part will not take effect unless approved by the people at the general election to be held in November 2014 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor."

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SENATE SERVICES REPORT

Correctly Printed: SB13-252.
Correctly Engrossed: SB13-201.
Correctly Reengrossed: SB13-158 and 205.
Correctly Rerevised: HB13-1147, 1202 and 1223.
Correctly Enrolled: SB13-018, 058 and 192.

On motion of Majority Leader Carroll, and with a majority of those elected to the Senate having voted in the affirmative, the Senate proceeded out of order for Consideration of Memorials.

CONSIDERATION OF MEMORIALS

SJM13-001 by Senator(s) Carroll; also Representative(s) Ryden--Memorializing former Senator Frank Weddig.

On motion of Majority Leader Carroll, the memorial was read at length.

On motion of Majority Leader Carroll, and with a two-thirds majority of those elected to the Senate having voted in the affirmative, the rules were suspended to allow former Representatives to speak in the well of the Senate and to allow a current registered lobbyist to enter the Senate chamber and also to speak in the well.

Senate in recess. Senate reconvened.

On motion of Majority Leader Carroll, and with a two-thirds majority of those elected to the Senate having voted in the affirmative, the rules were suspended to allow a former Representative to speak in the well of the Senate.

Senate in recess. Senate reconvened.

On motion of Majority Leader Carroll, the memorial was **adopted** by the following roll call vote:

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YES	34	NO	0	EXCUSED	1	ABSENT	0
Aguilar	Y	Guzman	Y	Kefalas	Y	Roberts	Y
Balmer	Y	Harvey	Y	Kerr	Y	Scheffel	Y
Baumgardner	Y	Heath	Y	King	Y	Schwartz	Y
Brophy	Y	Hill	Y	Lambert	Y	Steadman	Y
Cadman	Y	Hodge	Y	Lundberg	Y	Tochtrop	Y
Carroll	Y	Hudak	Y	Marble	Y	Todd	Y
Crowder	Y	Jahn	Y	Newell	Y	Ulibarri	Y
Giron	Y	Johnston	E	Nicholson	Y	President	Y
Grantham	Y	Jones	Y	Renfroe	Y		

Co-sponsor(s) added: Aguilar, Balmer, Baumgardner, Brophy, Cadman, Crowder, Giron, Grantham, Guzman, Harvey, Heath, Hill, Hodge, Hudak, Jahn, Jones, Kefalas, Kerr, King, Lambert, Lundberg, Marble, Morse, Newell, Nicholson, Renfroe, Roberts, Scheffel, Schwartz, Steadman, Tochtrop, Todd and Ulibarri.

Senate in recess. Senate reconvened.

THIRD READING OF BILLS -- FINAL PASSAGE

On third reading, the titles of the following bills were publicly read, the reading at length having been dispensed with by unanimous consent:

HB13-1060 by Representative(s) McLachlan; also Senator(s) Newell--Concerning raising the maximum fine that may be assessed by a municipal court.

The question being "Shall the bill pass?", the roll call was taken with the following result:

YES	21	NO	13	EXCUSED	1	ABSENT	0
Aguilar	Y	Guzman	Y	Kefalas	Y	Roberts	N
Balmer	Y	Harvey	Y	Kerr	Y	Scheffel	N
Baumgardner	N	Heath	Y	King	N	Schwartz	Y
Brophy	N	Hill	N	Lambert	N	Steadman	N
Cadman	N	Hodge	Y	Lundberg	Y	Tochtrop	Y
Carroll	Y	Hudak	Y	Marble	N	Todd	Y
Crowder	N	Jahn	Y	Newell	Y	Ulibarri	Y
Giron	Y	Johnston	E	Nicholson	Y	President	Y
Grantham	N	Jones	Y	Renfroe	N		

A majority of all members elected to the Senate having voted in the affirmative, the bill was **passed**.

Co-sponsor(s) added: Morse and Nicholson.

SB13-212 by Senator(s) Jones and Schwartz, Johnston; also Representative(s) Tyler--Concerning increased options for financing available through the Colorado new energy improvement district for the completion of new energy improvements, and, in connection therewith, allowing commercial buildings to access district financing, requiring consent for subordination of mortgage liens, and facilitating private third-party financing.

The question being "Shall the bill pass?", the roll call was taken with the following result:

YES	24	NO	10	EXCUSED	1	ABSENT	0
Aguilar	Y	Guzman	Y	Kefalas	Y	Roberts	Y
Balmer	N	Harvey	Y	Kerr	Y	Scheffel	N
Baumgardner	N	Heath	Y	King	Y	Schwartz	Y
Brophy	N	Hill	N	Lambert	Y	Steadman	Y
Cadman	N	Hodge	Y	Lundberg	N	Tochtrop	Y
Carroll	Y	Hudak	Y	Marble	N	Todd	Y
Crowder	Y	Jahn	Y	Newell	Y	Ulibarri	Y
Giron	Y	Johnston	E	Nicholson	Y	President	Y
Grantham	N	Jones	Y	Renfroe	N		

A majority of all members elected to the Senate having voted in the affirmative, the bill was **passed**.

Co-sponsor(s) added: Aguilar, Carroll, Giron, Guzman, Heath, Kefalas, Kerr, Morse, Newell, Nicholson and Steadman.

HB13-1025 by Representative(s) Swalm; also Senator(s) Jahn--Concerning an increase in the amount of the authorized deductible for workers' compensation insurance policies.

The question being "Shall the bill pass?", the roll call was taken with the following result:

YES	34	NO	0	EXCUSED	1	ABSENT	0
Aguilar	Y	Guzman	Y	Kefalas	Y	Roberts	Y
Balmer	Y	Harvey	Y	Kerr	Y	Scheffel	Y
Baumgardner	Y	Heath	Y	King	Y	Schwartz	Y
Brophy	Y	Hill	Y	Lambert	Y	Steadman	Y
Cadman	Y	Hodge	Y	Lundberg	Y	Tochtrop	Y
Carroll	Y	Hudak	Y	Marble	Y	Todd	Y
Crowder	Y	Jahn	Y	Newell	Y	Ulibarri	Y
Giron	Y	Johnston	E	Nicholson	Y	President	Y
Grantham	Y	Jones	Y	Renfroe	Y		

A majority of all members elected to the Senate having voted in the affirmative, the bill was **passed**.

Co-sponsor(s) added: Guzman, King, Newell and Tochtrop.

SB13-201 by Senator(s) Kerr, Balmer, Guzman, Tochtrop; also Representative(s) Pettersen, Conti, Court, Hullinghorst, Kraft-Tharp, Rankin, Tyler--Concerning the designation of dogs and cats that are adopted from Colorado animal shelters and rescues as the state pets.

The question being "Shall the bill pass?", the roll call was taken with the following result:

YES	23	NO	11	EXCUSED	1	ABSENT	0
Aguilar	Y	Guzman	Y	Kefalas	Y	Roberts	Y
Balmer	Y	Harvey	N	Kerr	Y	Scheffel	N
Baumgardner	N	Heath	Y	King	Y	Schwartz	Y
Brophy	N	Hill	N	Lambert	N	Steadman	Y
Cadman	N	Hodge	Y	Lundberg	N	Tochtrop	Y
Carroll	Y	Hudak	Y	Marble	Y	Todd	Y
Crowder	Y	Jahn	Y	Newell	Y	Ulibarri	Y
Giron	Y	Johnston	E	Nicholson	Y	President	Y
Grantham	N	Jones	N	Renfroe	N		

A majority of all members elected to the Senate having voted in the affirmative, the bill was **passed**.

Co-sponsor(s) added: Aguilar, Crowder, Giron, Newell, Schwartz and Todd.

IMMEDIATE RECONSIDERATION OF SB13-201

SB13-201 by Senator(s) Kerr, Balmer, Guzman, Tochtrop; also Representative(s) Pettersen, Conti, Court, Hullinghorst, Kraft-Tharp, Rankin, Tyler--Concerning the designation of dogs and cats that are adopted from Colorado animal shelters and rescues as the state pets.

Having voted on the prevailing side, Majority Leader Carroll moved for immediate reconsideration of the last Senate action, Third Reading of Bills -- Final Passage, on **SB13-201**.

A majority of all members elected to the Senate having voted in the affirmative, reconsideration was granted.

THIRD READING OF BILLS -- FINAL PASSAGE - cont'd

On third reading, the title of the following bill was publicly read, the reading at length having been dispensed with by unanimous consent:

SB13-201 by Senator(s) Kerr, Balmer, Guzman, Tochtrop; also Representative(s) Pettersen, Conti, Court, Hullinghorst, Kraft-Tharp, Rankin, Tyler--Concerning the designation of dogs and cats that are adopted from Colorado animal shelters and rescues as the state pets.

The question being "Shall the bill pass?", the roll call was taken with the following result:

YES	24	NO	10	EXCUSED	1	ABSENT	0
Aguilar	Y	Guzman	Y	Kefalas	Y	Roberts	Y
Balmer	Y	Harvey	N	Kerr	Y	Scheffel	N
Baumgardner	N	Heath	Y	King	Y	Schwartz	Y
Brophy	N	Hill	N	Lambert	N	Steadman	Y
Cadman	N	Hodge	Y	Lundberg	N	Tochtrop	Y
Carroll	Y	Hudak	Y	Marble	Y	Todd	Y
Crowder	Y	Jahn	Y	Newell	Y	Ulibarri	Y
Giron	Y	Johnston	E	Nicholson	Y	President	Y
Grantham	N	Jones	Y	Renfroe	N		

A majority of all members elected to the Senate having voted in the affirmative, the bill was **passed**.

Co-sponsor(s) added: Jones.

On motion of Majority Leader Carroll, and with a majority of those elected to the Senate having voted in the affirmative, the balance of the calendar of Thursday, April 4 was laid over until Friday, April 5, retaining its place on the calendar.

General Orders -- Second Reading of Bills -- Consent Calendar: HB13-1179, HB13-1243.
General Orders -- Second Reading of Bills: HB13-1123, HB13-1204, HB13-1258.
Consideration of Resolutions: SR13-003, HJR13-1017.
Consideration of House Amendments to Senate Bills: SB13-126, SB13-182, SB13-027.

SIGNING OF BILLS -- RESOLUTIONS -- MEMORIALS

The President has signed: SJR13-024 and 025.

On motion of Majority Leader Carroll, the Senate adjourned until 9:00 a.m., Friday, April 5, 2013.

Approved:

John P. Morse
President of the Senate

Attest:

Cindi L. Markwell
Secretary of the Senate

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