

**NOTE: This bill has been prepared for the signatures of the appropriate legislative officers and the Governor. To determine whether the Governor has signed the bill or taken other action on it, please consult the legislative status sheet, the legislative history, or the Session Laws.**



HOUSE BILL 13-1024

BY REPRESENTATIVE(S) Melton and Nordberg, Conti, Duran, Everett, Exum, Fields, Foote, Gardner, Gerou, Ginal, Hamner, Holbert, Hullinghorst, Humphrey, Kraft-Tharp, Labuda, Landgraf, Lawrence, Lebsock, Lee, May, McLachlan, Mitsch Bush, Moreno, Pabon, Primavera, Rankin, Rosenthal, Ryden, Saine, Salazar, Scott, Williams, Young, Ferrandino;  
also SENATOR(S) Todd, Aguilar, Carroll, Guzman, Heath, Lambert, Newell, Schwartz, Morse.

CONCERNING A STATE INCOME TAX MODIFICATION FOR INCOME RECEIVED FROM THE COLORADO MILITARY FAMILY RELIEF FUND.

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

**SECTION 1.** In Colorado Revised Statutes, 39-22-104, **add** (4) (p) as follows:

**39-22-104. Income tax imposed on individuals, estates, and trusts - single rate - definitions - repeal.** (4) There shall be subtracted from federal taxable income:

(p) FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2014, ANY AMOUNT RECEIVED AS A GRANT FROM THE MILITARY FAMILY

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*Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.*

RELIEF FUND CREATED IN SECTION 28-3-1502, C.R.S., TO THE EXTENT THAT IT IS INCLUDED IN FEDERAL TAXABLE INCOME.

**SECTION 2. 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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Mark Ferrandino  
SPEAKER OF THE HOUSE  
OF REPRESENTATIVES

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John P. Morse  
PRESIDENT OF  
THE SENATE

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Marilyn Eddins  
CHIEF CLERK OF THE HOUSE  
OF REPRESENTATIVES

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Cindi L. Markwell  
SECRETARY OF  
THE SENATE

APPROVED \_\_\_\_\_

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John W. Hickenlooper  
GOVERNOR OF THE STATE OF COLORADO