

Second Regular Session
Sixty-eighth General Assembly
STATE OF COLORADO

INTRODUCED

LLS NO. 12-0674.01 Esther van Mourik x4215

HOUSE BILL 12-1273

HOUSE SPONSORSHIP

Pabon, Conti, McCann, Swerdfeger

SENATE SPONSORSHIP

Steadman,

House Committees
Finance

Senate Committees

A BILL FOR AN ACT

101 CONCERNING THE INCLUSION OF APPROVED FACILITY SCHOOLS
102 AFFILIATED WITH A HOSPITAL TO THE DEFINITION OF CHILD
103 CARE FACILITY FOR PURPOSES OF THE CHILD CARE
104 CONTRIBUTION INCOME TAX CREDIT.

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>.)

For income tax years commencing on and after January 1, 2012, the bill includes approved facility schools that are also affiliated with a

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.

licensed or certified hospital in the state as eligible child care facilities for purposes of the child care contribution income tax credit.

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

2 **SECTION 1. Legislative declaration.** (1) The general assembly
3 hereby declares that the intended purpose of the tax expenditure included
4 in this act is to support the availability of specialized child care for
5 children who require additional educational and medical attention due to
6 chronic illness or hospitalization.

7 (2) The general assembly further declares that promoting
8 specialized child care for children with severe medical conditions ensures
9 the children remain in and succeed in school and also ensures that their
10 parents remain gainfully employed.

11 **SECTION 2.** In Colorado Revised Statutes, 39-22-121, **amend**
12 (6.5) as follows:

13 **39-22-121. Credit for child care facilities - repeal.** (6.5) For the
14 purposes of this section, "child care facility" means:

15 (a) Any facility required to be licensed pursuant to part 1 of article
16 6 of title 26, C.R.S., and shall include, but is not limited to:

17 ~~(a)~~ (I) Child care centers;

18 ~~(b)~~ (II) Child placement agencies;

19 ~~(c)~~ (III) Family child care homes;

20 ~~(d)~~ (IV) Foster care homes;

21 ~~(e)~~ (V) Homeless youth shelters;

22 ~~(f)~~ (VI) Residential child care facilities; and

23 ~~(g)~~ (VII) Secure residential treatment centers; AND

24 (b) FOR INCOME TAX YEARS COMMENCING ON AND AFTER
25 JANUARY 1, 2012, ANY APPROVED FACILITY SCHOOL AS SUCH TERM IS

1 DEFINED IN SECTION 22-2-402 (1), C.R.S., THAT IS ALSO AFFILIATED WITH
2 A LICENSED OR CERTIFIED HOSPITAL IN THE STATE.

3 **SECTION 3. Act subject to petition - effective date.** This act
4 takes effect at 12:01 a.m. on the day following the expiration of the
5 ninety-day period after final adjournment of the general assembly (August
6 8, 2012, if adjournment sine die is on May 9, 2012); except that, if a
7 referendum petition is filed pursuant to section 1 (3) of article V of the
8 state constitution against this act or an item, section, or part of this act
9 within such period, then the act, item, section, or part will not take effect
10 unless approved by the people at the general election to be held in
11 November 2012 and, in such case, will take effect on the date of the
12 official declaration of the vote thereon by the governor.