

Second Regular Session  
Sixty-ninth General Assembly  
STATE OF COLORADO

**PREAMENDED**

*This Unofficial Version Includes Committee  
Amendments Not Yet Adopted on Second Reading*

LLS NO. 14-0152.01 Ed DeCecco x4216

**SENATE BILL 14-014**

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**SENATE SPONSORSHIP**

**Kefalas**, Ulibarri

**HOUSE SPONSORSHIP**

**Pettersen**, Exum, Fields

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**Senate Committees**

Health & Human Services  
Appropriations

**House Committees**

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**A BILL FOR AN ACT**

101 **CONCERNING THE PROPERTY-RELATED EXPENSE ASSISTANCE GRANTS**  
102 **FOR LOW-INCOME SENIORS AND INDIVIDUALS WITH**  
103 **DISABILITIES.**

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**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>.)*

**Economic Opportunity Poverty Reduction Task Force.** Beginning with grants claimed for 2014, the bill modifies the real property tax assistance grants, which includes grants for property tax, specific ownership tax, or tax equivalent payments, (**Section 1** of the bill)

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.*

and heat or fuel expenses assistance grants (**Section 4**) for low-income seniors and individuals with disabilities as follows:

- ! Increases the maximum real tax property expense assistance grant from \$600 to \$700;
- ! For claims made for 2014, increases the income limits for grant eligibility from approximately \$12,639 to \$14,937 for individuals and from approximately \$16,935 to \$20,163 for married couples; and
- ! Establishes flat minimum grant amounts for any eligible individual or married couple of \$227 for the real property tax expense assistance grant and \$73 for the heat or fuel expenses assistance grant, assuming that the actual expenses exceed these amounts.

**Section 2** clarifies the executive director of the department of revenue's responsibilities for preparing grant application forms and related instructions, and it permits the executive director to develop an electronic form to supplement the paper forms.

**Section 3** repeals the requirement that the department of revenue mail copies of the grant forms to county departments of social services and public and private pensions. This mailing is replaced with a requirement that the department of human services conduct specific types of outreach related to the grant. On or before July 1, 2015, the department of human services is required to report about the outreach to the public health care and human services committee of the house of representatives and the health and human services committee of the senate. The department of human services outreach efforts do not affect the department of revenue's responsibility to create the grant forms and pay the grants. The departments are required to share information.

If the department of revenue incorrectly pays a grant as a result of a departmental mistake, **section 5** permits the executive director of the department to waive the reimbursement of the grant and any interest or penalties that accrue.

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

2 **SECTION 1. Legislative declaration.** (1) The general assembly  
3 hereby finds that:

4 (a) There is a property tax, rent, and heat assistance grant program  
5 administered by the department of revenue, which is commonly referred  
6 to as the PTC rebate program;

7 (b) The PTC rebate program was started in 1972 to provide

1 property tax and rent assistance through grants to low-income seniors, and  
2 the program was expanded to include assistance for heating expenses in  
3 1980 and to include individuals with disabilities in 1989;

4 (c) The department of revenue administers the program, including  
5 application controls and program outreach, and there is a need to improve  
6 the department's application, eligibility, and payment controls and the  
7 program outreach and administration;

8 (d) Grants are made from the income tax refund reserve without  
9 further appropriation;

10 (e) In fiscal year 2012-13 about 21,000 households participated  
11 in the program and received a total of \$6.9 million in rebates, which is an  
12 average of \$329 for each participating household;

13 (f) The PTC rebate program applies to thousands of low-income  
14 Coloradans over age 65, surviving spouses over age 58, or individuals  
15 with disabilities who have lived in the state for the entire tax year and  
16 have paid property tax, rent, or heating expenses during the year;

17 (g) Qualifying seniors and individuals with disabilities, including  
18 veterans, who live in their homes on fixed or low-incomes face greater  
19 financial hardships and encounter difficulties in maintaining their homes  
20 and living independently with limited resources, and the rebate helps  
21 these people stay in their homes;

22 (h) The PTC rebate program helps seniors and individuals with  
23 disabilities live independently in their homes and serves as a lifeline for  
24 thousands of Coloradans who spend the grants on basic necessities,  
25 including home repairs; and

26 (i) Spending grants in local communities is good for business and  
27 creates jobs, it allows people to stay in their homes and live with greater

1 dignity as contributing members of society, and it saves taxpayer dollars.

2 (2) Therefore, the general assembly declares the PTC rebate  
3 program offers a rational, fiscally prudent, and targeted approach for  
4 assisting seniors and individuals with disabilities with essential living  
5 expenses, and that it is in the public interest to improve the  
6 administration, delivery, and outreach of this program to ensure  
7 efficiencies and effectiveness in terms of serving those individuals most  
8 in need. Furthermore, it is in the public interest to encourage  
9 collaboration between the department of revenue, the department of  
10 human services, and community-based organizations to achieve  
11 continuous quality improvement of the program.

12 **SECTION 2.** In Colorado Revised Statutes, 39-31-101, **amend**  
13 (1) (c), (2), (3) (b) introductory portion, and (3) (b) (II); and add (2) (a.5),  
14 (2) (b.5), (2.3), and (3) (b) (II.5) as follows:

15 **39-31-101. Real property tax assistance - eligibility -**  
16 **applicability - definitions.** (1) (c) (I) The grant authorized by this  
17 section shall also be allowed to individuals having resided in this state for  
18 the entire taxable year and coming within the limitations imposed by  
19 subsection (3) of this section who, regardless of age, ~~were disabled~~ HAVE  
20 A DISABILITY during the entire taxable year to a degree sufficient to  
21 qualify for the payment to them of full benefits from any bona fide public  
22 or private plan or source based solely upon such disability.

23 (II) An individual ~~is disabled~~ HAS A DISABILITY for the purposes  
24 of subparagraph (I) of this paragraph (c) if such individual is unable to  
25 engage in any substantial gainful activity by reason of any medically  
26 determinable physical or mental impairment ~~which~~ THAT can be expected  
27 to result in death or ~~which~~ THAT has lasted for a continuous period of not

1 less than twelve months.

2 (2) ~~Such~~ A grant ~~shall be~~ IS the amount of the general property  
3 taxes actually paid on the residence or the amount of taxes actually paid  
4 on a mobile home, plus any tax-equivalent payments computed pursuant  
5 to subsection (4) of this section, with respect to the rent of a trailer space  
6 during the year for which ~~such~~ THE grant is claimed, the amount of the  
7 specific ownership tax actually paid on a trailer coach, or the amount of  
8 the tax-equivalent payments, computed pursuant to subsection (4) of this  
9 section, actually made during the year for which such grant is claimed,  
10 but in no event may it exceed:

11 (a) In the case of an individual:

12 (I) ~~For grants claimed for years commencing prior to January 1,~~  
13 ~~1999, five hundred dollars reduced by twenty percent of the amount by~~  
14 ~~which the individual's income exceeds five thousand dollars;~~

15 (II) ~~For grants claimed for years commencing on or after January~~  
16 ~~1, 1999, but prior to January 1, 2008, six hundred dollars reduced by ten~~  
17 ~~percent of the amount by which the individual's income exceeds five~~  
18 ~~thousand dollars; and~~

19 (III) For grants claimed for years commencing on or after January  
20 1, 2008, BUT BEFORE JANUARY 1, 2014, six hundred dollars reduced by  
21 ten percent of the amount by which the individual's income exceeds six  
22 thousand dollars in 2008, and, each year thereafter, the amount for the  
23 prior year adjusted for inflation.

24 (a.5) EXCEPT AS SET FORTH IN SUBSECTION (2.3) OF THIS  
25 SECTION, FOR GRANTS CLAIMED FOR YEARS COMMENCING ON OR AFTER  
26 JANUARY 1, 2014, IN THE CASE OF AN INDIVIDUAL WHOSE INCOME IS LESS  
27 THAN OR EQUAL TO FOURTEEN THOUSAND NINE HUNDRED THIRTY-SEVEN

1 DOLLARS, SEVEN HUNDRED DOLLARS REDUCED BY TEN PERCENT OF THE  
2 AMOUNT BY WHICH THE INDIVIDUAL'S INCOME EXCEEDS SIX THOUSAND SIX  
3 HUNDRED THIRTY-NINE DOLLARS OR TWO HUNDRED TWENTY-SEVEN  
4 DOLLARS, WHICHEVER AMOUNT IS GREATER.

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

6 (I) ~~For grants claimed for years commencing prior to January 1,~~  
7 ~~1999, five hundred dollars reduced by twenty percent of their income~~  
8 ~~over eight thousand seven hundred dollars;~~

9 (II) ~~For grants claimed for years commencing on or after January~~  
10 ~~1, 1999, but prior to January 1, 2008, six hundred dollars reduced by ten~~  
11 ~~percent of their income over eight thousand seven hundred dollars; and~~

12 (III) For grants claimed for years commencing on or after January  
13 1, 2008, BUT BEFORE JANUARY 1, 2014, six hundred dollars reduced by  
14 ten percent of their income over nine thousand seven hundred dollars in  
15 2008, and, each year thereafter, the amount for the prior year adjusted for  
16 inflation.

17 (b.5) EXCEPT AS SET FORTH IN SUBSECTION (2.3) OF THIS  
18 SECTION, FOR GRANTS CLAIMED FOR YEARS COMMENCING ON OR AFTER  
19 JANUARY 1, 2014, IN THE CASE OF A HUSBAND AND WIFE WHOSE INCOME  
20 IS LESS THAN OR EQUAL TO TWENTY THOUSAND ONE HUNDRED  
21 SIXTY-THREE DOLLARS, SEVEN HUNDRED DOLLARS REDUCED BY TEN  
22 PERCENT OF THEIR INCOME OVER TEN THOUSAND SEVEN HUNDRED  
23 THIRTY-ONE DOLLARS, OR TWO HUNDRED TWENTY-SEVEN DOLLARS,  
24 WHICHEVER AMOUNT IS GREATER.

25 (2.3) FOR GRANTS CLAIMED FOR YEARS COMMENCING ON OR AFTER  
26 JANUARY 1, 2015, THE INCOME THRESHOLDS USED TO DETERMINE THE  
27 ELIGIBILITY FOR AND AMOUNT OF A GRANT PURSUANT TO SUBSECTION (2)

1 OF THIS SECTION ARE EQUAL TO THE INCOME THRESHOLDS FOR THE PRIOR  
2 YEAR ADJUSTED FOR INFLATION.

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

5 (b) Have income from all sources for the taxable year of less than  
6 the maximum amount for which such persons are eligible to receive a  
7 grant based on the operation of paragraphs (a) and (b) PARAGRAPHS (a),  
8 (a.5), (b), AND (b.5) of subsection (2) of this section, including, but not  
9 limited to, for this purpose, alimony, support money, cash public  
10 assistance and relief, pension or annuity benefits, federal social security  
11 benefits, veterans' benefits, nontaxable interest, workers' compensation,  
12 and unemployment compensation benefits. For the purposes of this  
13 paragraph (b), the following shall not be considered income:

14 (II) Medicaid payments specifically provided for the payment of  
15 medicare premiums; and

16 (II.5) PAYMENTS FROM OR INCOME RECEIVED BY A SPECIAL NEEDS  
17 TRUST A SPECIAL NEEDS TRUST; AND

18 **SECTION 3.** In Colorado Revised Statutes, 39-31-102, **amend**  
19 (1) and (2) as follows:

20 **39-31-102. Procedures to obtain grant - department of revenue**  
21 **- responsibilities.** (1) (a) A grant authorized by section 39-31-101 or  
22 39-31-104 shall be paid from the reserve for refunds created by section  
23 39-22-622. Payments shall be made on a quarterly basis, with the amount  
24 of each payment equal to the total amount of the grant divided by the  
25 number of quarters remaining in the calendar year in which the grant is  
26 awarded, with the calculation including the quarter in which the grant is  
27 awarded. Claimants meeting all qualification requirements for an entire

1 taxable year shall be entitled to a grant allowable pursuant to section  
2 39-31-101 or 39-31-104. Grants paid pursuant to this subsection (1) shall  
3 be included for informational purposes in the general appropriation bill  
4 or in supplemental appropriation bills for the purpose of complying with  
5 the limitation on state fiscal year spending imposed by section 20 of  
6 article X of the state constitution and section 24-77-103, C.R.S.

7 (b) THE DEPARTMENT OF REVENUE SHALL UPDATE ITS DATABASE  
8 ON A PERIODIC BASIS AS NECESSARY TO ENSURE THAT ALL ELIGIBLE  
9 CLAIMANTS ARE RECEIVING THE GRANTS.

10 (2) ~~A grant~~ THE EXECUTIVE DIRECTOR SHALL PRESCRIBE THE  
11 FORMS TO BE USED FOR THE GRANTS authorized by section 39-31-101 or  
12 39-31-104 ~~shall be claimed on such forms as prescribed by the executive~~  
13 ~~director~~ AND PREPARE ANY INSTRUCTIONS RELATED TO THE FORMS. THE  
14 EXECUTIVE DIRECTOR MAY CREATE AN ELECTRONIC FORM TO BE USED IN  
15 ADDITION TO THE PAPER FORM. If a sales tax refund is allowed for any  
16 given income tax year in accordance with section ~~39-22-120 or~~  
17 39-22-2002, ~~such forms~~ THE EXECUTIVE DIRECTOR shall include  
18 provisions ~~allowing~~ ON THE FORMS TO ALLOW qualified individuals to  
19 apply for the refund pursuant to section ~~39-22-120 (5) (c) or~~ 39-22-2003  
20 (5) (c). TO RECEIVE A GRANT, AN INDIVIDUAL MUST CLAIM THE GRANT ON  
21 THE EXECUTIVE DIRECTOR'S FORM.

22 **SECTION 4.** In Colorado Revised Statutes, **repeal and reenact,**  
23 **with amendments,** 39-31-103 as follows:

24 **39-31-103. Department of human services - outreach -**  
25 **departmental information sharing.** (1) THE DEPARTMENT OF HUMAN  
26 SERVICES SHALL CONDUCT OUTREACH FOR THE GRANTS AVAILABLE UNDER  
27 THIS ARTICLE. AS PART OF THIS DUTY, THE DEPARTMENT SHALL:



1 (a) TARGET THE OUTREACH TO PARTICIPANTS IN OTHER STATE  
2 BENEFIT PROGRAMS;

3 (b) INCORPORATE THE OUTREACH INTO EXISTING MEDIA  
4 CAMPAIGNS;

5 (c) WORK WITH COUNTY DEPARTMENTS OF HUMAN OR SOCIAL  
6 SERVICES;

7 (d) COLLABORATE WITH INTERESTED COMMUNITY-BASED  
8 ORGANIZATIONS, INCLUDING SHARING OF OUTREACH EXPENSES; AND

9 (e) UNDERTAKE ANY OTHER MEASURES THAT IT DEEMS NECESSARY  
10 TO ENSURE COLLABORATION AND COST-EFFECTIVE OUTREACH THAT  
11 IMPROVES PROGRAM PARTICIPATION.

12 (2) THE DEPARTMENT OF HUMAN SERVICES MAY SOLICIT, RECEIVE,  
13 AND EXPEND GIFTS, GRANTS, OR DONATIONS FROM ANY PERSON,  
14 INCLUDING COMMUNITY-BASED ORGANIZATIONS, FOR THE PURPOSE OF  
15 PAYING ANY PART OF THE OUTREACH.

16 (3) (a) ON OR BEFORE JULY 1, 2015, AND JULY 1 OF EVERY  
17 ODD-NUMBERED YEAR THEREAFTER, THE DEPARTMENT OF HUMAN  
18 SERVICES SHALL REPORT TO THE PUBLIC HEALTH CARE AND HUMAN  
19 SERVICES COMMITTEE OF THE HOUSE OF REPRESENTATIVES AND THE  
20 HEALTH AND HUMAN SERVICES COMMITTEE OF THE SENATE, OR ANY  
21 SUCCESSOR COMMITTEES, ABOUT ITS OUTREACH CONDUCTED PURSUANT  
22 TO THIS SECTION. IN THE REPORT, THE DEPARTMENT SHALL INCLUDE A  
23 DESCRIPTION OF:

24 (I) THE TYPES OF OUTREACH UNDERTAKEN BY THE DEPARTMENT;

25 (II) THE SUCCESS OF THE OUTREACH AS MEASURED BY PUBLIC  
26 PARTICIPATION, INCLUDING THE PARTICIPATION BY ELIGIBLE MEMBERS OF  
27 RACIAL AND ETHNIC MINORITY POPULATIONS, OR OTHER INDICATORS THAT

1 THE DEPARTMENT CAN EVALUATE;

2 (III) ANY RECOMMENDATIONS FOR STATUTORY CHANGES THAT  
3 WOULD HELP IMPROVE PROGRAM PARTICIPATION; AND

4 (IV) ANY OTHER RECOMMENDATIONS RELATED TO THE GRANTS  
5 MADE UNDER THIS ARTICLE.

6 (b) THIS SUBSECTION (3) IS EXEMPT FROM THE PROVISIONS OF  
7 SECTION 24-1-136 (11), C.R.S., AND THE PERIODIC REPORTING  
8 REQUIREMENTS OF THIS SECTION ARE EFFECTIVE UNTIL CHANGED BY THE  
9 GENERAL ASSEMBLY ACTING BY BILL.

10 (4) NOTHING IN THIS SECTION CHANGES THE DEPARTMENT OF  
11 REVENUE'S RESPONSIBILITY TO CREATE THE GRANT FORMS AND TO PAY  
12 THE GRANTS UNDER THIS ARTICLE.

13 (5) THE DEPARTMENT OF REVENUE AND THE DEPARTMENT OF  
14 HUMAN SERVICES SHALL SHARE INFORMATION AND COLLABORATE AS IS  
15 NECESSARY FOR EACH DEPARTMENT TO EFFICIENTLY ADMINISTER THIS  
16 ARTICLE.

17 **SECTION 5.** In Colorado Revised Statutes, 39-31-104, **amend**  
18 (1) (c), (2), (3) (b) introductory portion, and (3) (b) (II); and add (2) (a.5),  
19 (2) (b.5), (2.3), and (3) (b) (II.5) as follows:

20 **39-31-104. Heat or fuel expenses assistance - eligibility -**  
21 **applicability - definitions.** (1) (c) (I) The grant authorized by this  
22 section shall also be allowed to individuals having resided in this state for  
23 the entire taxable year and coming within the limitations imposed by  
24 subsection (3) of this section who, regardless of age, ~~were disabled~~ HAVE  
25 A DISABILITY during the entire taxable year to a degree sufficient to  
26 qualify for the payment to them of full benefits from any bona fide public  
27 or private plan or source based solely upon such disability.

1 (II) An individual ~~is disabled~~ HAS A DISABILITY for the purposes  
2 of subparagraph (I) of this paragraph (c) if such individual is unable to  
3 engage in any substantial gainful activity by reason of any medically  
4 determinable physical or mental impairment ~~which~~ THAT can be expected  
5 to result in death or ~~which~~ THAT has lasted for a continuous period of not  
6 less than twelve months.

7 (2) ~~Such~~ THE grant shall be as follows:

8 (a) In the case of an individual:

9 (I) ~~For grants claimed for years commencing prior to January 1,~~  
10 ~~1999, one hundred sixty dollars reduced by six and four-tenths percent of~~  
11 ~~the amount by which the individual's income exceeds five thousand~~  
12 ~~dollars;~~

13 (II) ~~For grants claimed for years commencing on or after January~~  
14 ~~1, 1999, but prior to January 1, 2008, one hundred ninety-two dollars~~  
15 ~~reduced by three and two-tenths percent of the amount by which the~~  
16 ~~individual's income exceeds five thousand dollars; and~~

17 (III) For grants claimed for years commencing on or after January  
18 1, 2008, BUT BEFORE JANUARY 1, 2014, one hundred ninety-two dollars  
19 reduced by three and two-tenths percent of the amount by which the  
20 individual's income exceeds six thousand dollars in 2008, and, each year  
21 thereafter, the amount for the prior year adjusted for inflation.

22 (a.5) EXCEPT AS SET FORTH IN SUBSECTION (2.3) OF THIS SECTION,  
23 FOR GRANTS CLAIMED FOR YEARS COMMENCING ON OR AFTER JANUARY 1,  
24 2014, IN THE CASE OF AN INDIVIDUAL WHOSE INCOME IS LESS THAN OR  
25 EQUAL FOURTEEN THOUSAND NINE HUNDRED THIRTY-SEVEN DOLLARS,  
26 ONE HUNDRED NINETY-TWO DOLLARS REDUCED BY THREE AND  
27 TWO-TENTHS PERCENT OF THE AMOUNT BY WHICH THE INDIVIDUAL'S

1 INCOME EXCEEDS SIX THOUSAND SIX HUNDRED THIRTY-NINE DOLLARS OR  
2 SEVENTY-THREE DOLLARS, WHICHEVER AMOUNT IS GREATER.

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

4 (I) ~~For grants claimed for years commencing prior to January 1,~~  
5 ~~1999, one hundred sixty dollars reduced by six and four-tenths percent of~~  
6 ~~their income over eight thousand seven hundred dollars;~~

7 (II) ~~For grants claimed for years commencing on or after January~~  
8 ~~1, 1999, but prior to January 1, 2008, one hundred ninety-two dollars~~  
9 ~~reduced by three and two-tenths percent of their income over eight~~  
10 ~~thousand seven hundred dollars; and~~

11 (III) For grants claimed for years commencing on or after January  
12 1, 2008, BUT BEFORE JANUARY 1, 2014, one hundred ninety-two dollars  
13 reduced by three and two-tenths percent of their income over nine  
14 thousand seven hundred dollars in 2008, and, each year thereafter, the  
15 amount for the prior year adjusted for inflation.

16 (b.5) EXCEPT AS SET FORTH IN SUBSECTION (2.3) OF THIS SECTION,  
17 FOR GRANTS CLAIMED FOR YEARS COMMENCING ON OR AFTER JANUARY 1,  
18 2014, IN THE CASE OF A HUSBAND AND WIFE WHOSE INCOME IS LESS THAN  
19 OR EQUAL TO TWENTY THOUSAND ONE HUNDRED SIXTY-THREE DOLLARS,  
20 ONE HUNDRED NINETY-TWO DOLLARS REDUCED BY THREE AND  
21 TWO-TENTHS PERCENT OF THEIR INCOME OVER TEN THOUSAND SEVEN  
22 HUNDRED THIRTY-ONE DOLLARS OR SEVENTY-THREE DOLLARS,  
23 WHICHEVER AMOUNT IS GREATER.

24 (2.3) FOR GRANTS CLAIMED FOR YEARS COMMENCING ON OR AFTER  
25 JANUARY 1, 2015, THE INCOME THRESHOLDS USED TO DETERMINE THE  
26 ELIGIBILITY FOR AND AMOUNT OF A GRANT PURSUANT TO SUBSECTION (2)  
27 OF THIS SECTION ARE EQUAL TO THE INCOME THRESHOLDS FOR THE PRIOR

1 YEAR ADJUSTED FOR INFLATION.

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

4 (b) Have income from all sources for the taxable year of less than  
5 the maximum amount for which such persons are eligible to receive a  
6 grant based on the operation of paragraphs (a) and (b) PARAGRAPHS (a),  
7 (a.5), (b), AND (b.5) of subsection (2) of this section, including, but not  
8 limited to, for this purpose, alimony, support money, cash public  
9 assistance and relief, pension or annuity benefits, federal social security  
10 benefits, veterans' benefits, nontaxable interest, workers' compensation,  
11 and unemployment compensation benefits. For the purposes of this  
12 paragraph (b), the following shall not be considered income:

13 (II) Medicaid payments specifically provided for the payment of  
14 medicare premiums; and

15 (II.5) PAYMENTS FROM OR INCOME RECEIVED BY A SPECIAL NEEDS  
16 TRUST A SPECIAL NEEDS TRUST; AND

17 **SECTION 6.** In Colorado Revised Statutes, **amend** 39-31-105 as  
18 follows:

19 **39-31-105. Executive director - rule-making - collection of**  
20 **erroneous payments - waiver.** (1) The executive director of the  
21 department of revenue may promulgate rules necessary for the  
22 administration of this article. Such rules shall be promulgated in  
23 accordance with article 4 of title 24, C.R.S.

24 (2) IF THE DEPARTMENT OF REVENUE INCORRECTLY PAYS A GRANT  
25 UNDER SECTION 39-31-101 OR 39-31-104 AS A RESULT OF A  
26 DEPARTMENTAL ERROR, THE EXECUTIVE DIRECTOR OF THE DEPARTMENT  
27 MAY WAIVE THE REIMBURSEMENT OF THE GRANT AND ANY RELATED

1 INTEREST OR PENALTIES THAT ACCRUE.

2 **SECTION 7. Effective date.** This act takes effect July 1, 2014.

3 **SECTION 8. Safety clause.** The general assembly hereby finds,  
4 determines, and declares that this act is necessary for the immediate  
5 preservation of the public peace, health, and safety.