

HOUSE COMMITTEE OF REFERENCE REPORT

Chair of Committee

April 11, 2024
Date

Committee on Finance.

After consideration on the merits, the Committee recommends the following:

HB24-1312 be amended as follows, and as so amended, be referred to the Committee on Appropriations with favorable recommendation:

1 Amend printed bill, page 2, line 5, strike "**definition**" and substitute
2 "**definitions**".

3 Page 2, line 14, strike "WORKFORCE." and substitute "WORKFORCE
4 PROVIDING DIRECT CARE."

5 Page 2, strike line 20 and substitute "REQUIRES:

6 (a) "ELIGIBLE PROGRAM" MEANS EITHER AN EARLY CHILDHOOD
7 EDUCATION PROGRAM AS DEFINED IN SECTION 26.5-2-202 (3) OR A
8 LICENSED FAMILY CHILD CARE HOME. AN ELIGIBLE PROGRAM MUST ALSO
9 HOLD AT LEAST A LEVEL ONE QUALITY RATING PURSUANT TO THE
10 COLORADO SHINES QUALITY RATING AND IMPROVEMENT SYSTEM DURING
11 THE INCOME TAX YEAR IN WHICH THE CREDIT IS ALLOWED.

12 (b) "FAMILY CHILD CARE HOME" HAS THE SAME MEANING AS SET
13 FORTH IN SECTION 26.5-5-303 (7).

14 (c) "QUALIFIED HOME HEALTH-CARE WORKER" MEANS AN
15 EMPLOYEE OR CONTRACTOR EMPLOYED FOR THE PURPOSES OF PROVIDING
16 HOME HEALTH CARE WHO HAS EARNED A MINIMUM OF SEVEN THOUSAND
17 DOLLARS IN WAGES PERFORMING HOME HEALTH CARE DURING THE PRIOR
18 TAX YEAR.

19 (d) "QUALIFIED PERSONAL CARE WORKER" MEANS AN EMPLOYEE
20 OR CONTRACTOR EMPLOYED FOR THE PURPOSES OF PROVIDING PERSONAL
21 CARE SERVICES AS DEFINED IN SECTION 25-27.5-102 (6) WHO HAS EARNED
22 A MINIMUM OF SEVEN THOUSAND DOLLARS IN WAGES PERFORMING
23 PERSONAL CARE SERVICES DURING THE PRIOR TAX YEAR.

24 (e) "QUALIFIED TAXPAYER" MEANS A RESIDENT INDIVIDUAL".

25 Page 3, line 1, strike "CHILD CARE WORKER,".

- 1 Page 3, line 4, strike "ASSISTANT, OR" and substitute "AIDE,".
- 2 Page 3, strike lines 5 and 6, and substitute "OR A CHILD CARE WORKER
3 WHO HAS BEEN EITHER THE LICENSEE OF AN ELIGIBLE PROGRAM OR
4 EMPLOYED BY AN ELIGIBLE PROGRAM FOR AT LEAST SIX MONTHS OF THE
5 INCOME TAX YEAR, OR AN INFORMAL FAMILY FRIEND OR NEIGHBOR CHILD
6 CARE WORKER AS DESCRIBED IN SECTION 26.5-5-304 (1)(f) WHO
7 NOTWITHSTANDING THE REQUIREMENT OF SUBSECTION (3)(b)(II) OF THIS
8 SECTION, PROVIDES CARES AT LEAST TWENTY HOURS A WEEK DURING AT
9 LEAST THIRTY-SIX WEEKS OF THE PRECEDING YEAR OR AT LEAST SEVEN
10 HUNDRED AND TWENTY TOTAL HOURS IN THE PRECEDING YEAR CARING
11 FOR CHILDREN OTHER THAN THEIR OWN, AND WHO IS REGISTERED WITH
12 THE DEPARTMENT OF EARLY CHILDHOOD'S COLORADO SHINES
13 PROFESSIONAL DEVELOPMENT INFORMATION SYSTEM (PDIS).".
- 14 Page 3, line 9, strike "JANUARY 1, 2024," and substitute "JANUARY 1,
15 2025," and strike "JANUARY 1, 2029," and substitute "JANUARY 1, 2030,".
- 16 Page 3, line 18, strike "ANNUAL" and substitute "ADJUSTED".
- 17 Page 3, strike lines 21 through 24.
- 18 Page 3, line 25, after "(4)" insert "(a)".
- 19 Page 3, after line 27 insert:
20 "(b) NO LATER THAN JANUARY 1, 2026, AND EACH JANUARY 1
21 THEREAFTER THROUGH JANUARY 1, 2030, THE DEPARTMENT OF EARLY
22 CHILDHOOD MUST PROVIDE THE DEPARTMENT OF REVENUE WITH AN
23 ELECTRONIC REPORT OF EACH INDIVIDUAL WHO IS REGISTERED WITH THE
24 DEPARTMENT OF EARLY CHILDHOOD'S COLORADO SHINES PROFESSIONAL
25 DEVELOPMENT INFORMATION SYSTEM (PDIS) DURING THE PREVIOUS
26 CALENDAR YEAR FOR WHICH THE CREDIT IS ALLOWED.
27 (5) AN ENTITY OR INDIVIDUAL THAT EMPLOYS OR CONTRACTS A
28 HOME HEALTH-CARE WORKER OR A PERSONAL CARE WORKER MUST
29 SUBMIT A ROSTER OF ANY SUCH EMPLOYEE AND CONTRACTOR TO THE
30 DEPARTMENT OF REVENUE ON OR BY JANUARY 31 WITH THE FOLLOWING
31 INFORMATION:
32 (a) THE EMPLOYEE'S OR CONTRACTOR'S FEDERAL TAX
33 IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER; AND
34 (b) THE EMPLOYEE'S OR CONTRACTOR'S TOTAL WAGES EARNED IN
35 THE PRIOR TAX YEAR.".

- 1 Renumber succeeding subsections accordingly.
- 2 Page 4, line 5, strike "DECEMBER 31, 2034." and substitute "DECEMBER
- 3 31, 2035."

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