

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Appropriations.

HB23-1091 be amended as follows:

- 1 Amend the Finance Committee Report, dated February 2, 2023, page 1,
- 2 strike lines 1 through 25 and substitute:
  - 3 "Amend printed bill, page 2, line 7, strike "OR IN-KIND".
  - 4 Page 2 of the bill, strike lines 11 through 19.
  - 5 Page 3 of the bill, strike lines 1 and 2.
  - 6 Page 3 of the bill, line 3, strike "OR IN-KIND".
  - 7 Page 3 of the bill, line 16, strike "OR IN-KIND CONTRIBUTIONS".
  - 8 Page 3 of the bill, line 17, strike "~~and donating the money~~ TO MAKE
  - 9 DONATIONS" and substitute "and donating the money".
  - 10 Page 4 of the bill, line 9, strike "To" and substitute "FOR INCOME TAX
  - 11 YEARS COMMENCING ON OR AFTER JANUARY 1, 2024, IN ORDER TO".
  - 12 Page 2 of the report, strike lines 5 through 10 and substitute "26.5-1-302,
  - 13 THE PUBLIC-PRIVATE COLLABORATION UNIT IN THE DEPARTMENT OF
  - 14 PERSONNEL CREATED IN SECTION 24-94-103 (2), AND THE DEPARTMENT OF
  - 15 EARLY CHILDHOOD CREATED IN SECTION 26.5-1-104 (1) TO STUDY
  - 16 POSSIBLE IMPROVEMENT TO THE TAX CREDIT ALLOWED PURSUANT TO THIS
  - 17 SECTION AND TO DEVELOP RECOMMENDATIONS FOR FURTHER MEASURING
  - 18 THE EFFECTIVENESS OF THE TAX CREDIT. ON OR BEFORE JULY 31, 2024,
  - 19 THE DEPARTMENT OF REVENUE SHALL DELIVER TO THE JOINT BUDGET
  - 20 COMMITTEE, THE FINANCE COMMITTEES OF THE SENATE AND THE HOUSE
  - 21 OF REPRESENTATIVES, AND THE OFFICE OF THE STATE AUDITOR THE
  - 22 RECOMMENDATIONS DEVELOPED PURSUANT TO THIS SUBSECTION (6.8)(c).
  - 23 IN ADDITION TO RECOMMENDATIONS FOR FURTHER MEASURING THE
  - 24 EFFECTIVENESS OF THE TAX CREDIT, THE RECOMMENDATIONS MUST
  - 25 INCLUDE RECOMMENDATIONS FOR:
    - 26 (I) IMPROVING THE STRUCTURE, OVERSIGHT, AND ADMINISTRATION
    - 27 OF THE TAX CREDIT;
    - 28 (II) DEVELOPING MECHANISMS TO INFORM TAXPAYERS AND
    - 29 ELIGIBLE CHILD CARE FACILITIES AND PROGRAMS ABOUT THE
    - 30 AVAILABILITY OF THE TAX CREDIT;
    - 31 (III) ENSURING THE TAX CREDIT IS EQUITABLY PROMOTING CHILD
    - 32 CARE IN ALL COMMUNITIES; AND
    - 33 (IV) ALLOWING DONATIONS OF IN-KIND REAL PROPERTY TO

1 QUALIFY AS AN ELIGIBLE CONTRIBUTION TO PROMOTE CHILD CARE."

2 Page 2 of the report, after line 11 insert "Strike "~~Donating money~~  
3 DONATIONS" and substitute "Donating money" on: **Page 3**, lines 5, 13, 19,  
4 and 21."

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