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## SUPPLEMENTAL DIGEST

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SENATE AND HOUSE BILLS ENACTED

BY THE

FIFTY-FOURTH GENERAL ASSEMBLY

OF THE

STATE OF COLORADO

(1983 - First Regular Session)

\* \* \* \* \* \* \* \* \* \*

Includes all bills passed by the General Assembly after June 22, 1983 and through October 2, 1983

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Compiled by the
Legislative Drafting Office
and the
Office of Revisor of Statutes
State Capitol Building
Denver

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The first date appearing after the act is the date on which it was approved by the Governor or, if noted, became law without his signature; the second date is the effective date of the act. Vetoed bills are digested and marked "VETOED".

1 Hr se Bill and 1 Senate Bill became law without the Governor's signature. These totals are included in the totals below.

This digest is intended to direct the user to the text of specific bills and does not purport to be exhaustive.

	Introduced	Passed	Vetoed	Became law
HOUSE SENATE	601 <u>445</u>	297 248	12 _9	285 239
TOTALS	1046	545	21	524

(Totals calculated are for the entire 1983 session through October 18, 1983)

#### SENATE BILLS

Funding of programs relating to livestock - predatory S.B. 412 animal control - license fee on sheep. Replaces the state tax on sheep and goats for control of predatory animals with an annual license fee on sheep for such purpose. Requires that the fee be based on the number of sheep for which sheep producer payments were received from the federal government rather than valuation for on Directs the Colorado sheep and wool board assessment. annually determine the amount of such fee. Requires that the Colorado sheep and wool board provide the county assessor with a list of sheep owners who received such federal payments and that only such sheep owners pay the fee.

Provides that the Colorado sheep and wool board license fee for operational expenses be similarly imposed only on sheep owners receiving such federal payments. Increases the maximum amount of such fee. Removes the provisions allowing adjustments of the fee based on the number of months of herding or grazing. Provides that only such recipients paying the fee can petition to repeal or change the fee.

Provides that the license fee for any countywide predatory animal control program, which is currently imposed on all owners of sheep one year old or over, be similarly imposed as the state license fee only on sheep owners receiving such federal payments or on sheep owners who herded or grazed sheep in the county, adjusted for the number of months of such herding or grazing. Provides that only sheep owners receiving federal payments may petition for establishment of a countywide predatory animal control program.

# October 7 October 7

S.B. 413 Supplemental appropriation - department of social services. Amends the 1982 general appropriation bill, as amended by the 1983 general appropriation bill, to increase the appropriation to the department.

September 30 September 30

S.B. 414 Revisor's bill - revisions to conform, correct, and clarify. Amends or repeals various statutory provisions which are obsolete, inconsistent, or in conflict with other laws, clarifies the language and more accurately reflects the legislative intent of the laws, and conforms

the laws to the constitution and to Colorado supreme court decisions.

October 14 October 14

S.B. 415

Income tax - voluntary checkoff for the U.S. olympic committee. Makes the procedure for voluntary income tax checkoff contributions for the benefit of the U.S. olympic committee apply to the 1983 income tax year in order to permit contributions to be made for the 1984 olympics.

October 13 October 13

S.B. 416 Supplemental appropriation - department of administration. Amends the 1983 general appropriation bill to decrease the appropriation to the department.

PORTIONS VETOED October 13 October 13

S.B. 417 Supplemental appropriation - department of agriculture.

Amends the 1983 general appropriation bill to decrease the appropriation to the department.

PORTIONS VETOED October 13 October 13

S.B. 419 Supplemental appropriation - department of education.

Amends the 1983 general appropriation bill to decrease the appropriation to the department.

PORTIONS VETOED October 13 October 13

S.B. 420 Supplemental appropriation - office of the governor.

Amends the 1983 general appropriation bill to decrease the appropriation to the office.

### VETOED October 13

S.B. 421 Supplemental appropriation - department of health.

Amends the 1983 general appropriation bill to increase the overall appropriation to the department. Reduces the

general fund portion of appropriation to the department.

PORTIONS VETOED October 13 October 13

S.B. 422 Supplemental appropriation - department of higher education. Amends the 1983 general appropriation bill to decrease the appropriation to the department.

PORTIONS VETDED October 13 October 13

S.B. 423 Supplemental appropriation - state department of highways. Amends the 1983 general appropriation bill to decrease the appropriation to the department.

PORTIONS VETOED October 13 October 13

S.B. 424 Supplemental appropriation - department of institutions.

Amends the 1983 general appropriation bill to decrease the appropriation to the department.

PORTIONS VETOED October 13 October 13

S.B. 425 Supplemental appropriation - judicial department. Amends the 1983 general appropriation bill to decrease the appropriation to the department.

PORTIONS VETOED October 13 October 13

S.B. 426 Supplemental appropriation - department of labor and employment. Amends the 1983 general appropriation bill to decrease the appropriation to the department.

PORTIONS VETOED October 13 October 13

S.B. 427 Supplemental appropriation - department of law. Amends the 1983 general appropriation bill to decrease the appropriation to the department. Transfers \$3,642,250 from the reserved rights litigation fund to the general fund.

VETOED October 14

S.B. 428 Supplemental appropriation - legislative department.

Amends the 1983 general appropriation bill to decrease the appropriation to the department.

October 13 October 13

S.B. 429 Supplemental appropriation - department of local affairs.

Amends the 1983 general appropriation bill to decrease the appropriation to the department.

PORTIONS VETOED October 13 October 13

S.B. 430 Supplemental appropriation - department of military affairs. Amends the 1983 general appropriation bill to decrease the appropriation to the department.

PORTIONS VETOED October 13 October 13

S.B. 431 Supplemental appropriation - department of natural resources. Amends the 1983 general appropriation bill to decrease the appropriation to the department.

PORTIONS VETOED October 13 October 13

S.B. 432 Supplemental appropriation - department of personnel.

Amends the 1983 general appropriation bill to decrease the appropriation to the department.

PORTIONS VETOED October 13 October 13

S.B. 433 Supplemental appropriation - office of state planning and budgeting. Amends the 1983 general appropriation bill to decrease the appropriation to the office.

PORTIONS VETOED October 13 October 13

S.B. 434 Supplemental appropriation - department of regulatory agencies. Amends the 1983 general appropriation bill to decrease the appropriation to the department.

PORTIONS VETOED October 14 October 14

S.B. 435 Supplemental appropriation - department of revenue.

Amends the 1983 general appropriation bill to decrease the appropriation to the department.

PORTIONS VETOED October 13 October 13

S.B. 436 Supplemental appropriation - department of social services. Amends the 1983 general appropriation bill to decrease the appropriation to the department.

PORTIONS VETOED October 13 October 13

S.B. 437 Supplemental appropriation - department of the treasury.

Amends the 1983 general appropriation bill to decrease the appropriation to the department.

PORTIONS VETOED October 13 October 13

S.B. 438 Supplemental appropriation - capital construction.

Amends the 1982 and 1983 general appropriation bills to decrease the appropriations for capital construction. Reduces the 1981 transfer to the capital construction fund from the general fund.

PORTIONS VETOED October 13 October 13

S.B. 439 Adjudication of nontributary ground water outside of a designated basin. Specifies that water matters subject to the jurisdiction of the water judges include the determination of rights to nontributary ground water outside of designated ground water basins and that such rights may be determined under the procedures for determination of applications for other water rights.

October 11 October 11

S.B. 443 Supplemental appropriation - department of state. Amends the 1983 general appropriation bill to decrease the appropriation to the department.

PORTIONS VETOED October 13 October 13

#### HOUSE BILLS

H.B. 1575 Property tax - exemption for public airports. Specifies that the property tax exemption for public airport concessions is available only where the use is by a lease or concession within the boundaries of the airport and is directly related to the ordinary function of the airport.

# VETOED October 17

H.B. 1577 Property tax - reduction for historic properties eliminated. Repeals the law which stated that the inclusion of property on the state register of historic properties shall not add any value to the valuation for assessment of such property for property tax purposes.

October 14 October 14

H.B. 1578 Property tax - reduction for property used to produce alcohol for motor fuel eliminated. Changes the period of application of the provision which sets forth lowered assessment ratios for property used to produce alcohol from agricultural and forest products for motor fuel. Changes the date from January 1, 1989 to January 1, 1985 by which such property must be initially assessed in order to qualify for treatment under such provision. Changes the maximum assessment ratio from 30% to 29% for property producing alcohol for motor fuel from agricultural and forest products or from hydrocarbon or carbon-containing by-products or waste products. Adds repealers to the provisions regarding property tax reductions for alcohol produced from agricultural and forest products and from hydrocarbon or carbon-containing by-products or waste products.

## VETOED October 14

H.B. 1580 Local government revenue-raising limitation and public disclosure of tax levy provisions - exclusion of exempt federal property. Provides that previously exempt federal property which is added to the tax roll shall be excluded from the 7% local government revenue-raising limitation and from the public disclosure of tax levy provisions.

October 13 October 13

H.B. 1581 County assessors - automation of duties - state financial assistance. Provides for the establishment of a program to provide state moneys to counties to computerize the property assessment process. Provides that the property tax administrator shall administer the program. Requires that, in order to participate, a county must provide an equal match of county moneys and follow the priorities set forth. Limits such state moneys to one-half of the actual cost, not to exceed a specified amount each year. Allows the property tax administrator to request the department of revenue to withhold distribution of that department's tax revenues to counties violating the terms for the use of the state moneys as set forth in the county's application. Requires the department withhold such revenues upon such request. States that county revenues raised for the automation program are exempt from the local government revenue-raising limit.

October 13 October 13

H.B. 1582 Property tax - inclusion of omitted public utility or rail transportation property. Directs the property tax administrator to determine the value of public utility and rail transportation property which has been omitted from the assessment roll. Requires the county assessor to include such property on the assessment roll of the year the omission was discovered.

October 13 October 13

H.B. 1583 Property tax appeals. Sets for the procedure for appeals to a district court of board of assessment appeals' decisions regarding classification of property as exempt. Removes the requirement that in order to appeal a decision regarding a claim for refund or abatement such claim must apply to taxes due or paid during the current or preceding year. Allows the property tax administrator to appeal to the district court board of assessment appeals' decisions regarding public utilities. Changes the time within which such appeals must be taken. Permits the classification of taxable property to be appealed to a county board of equalization. Allows a county board of equalization to appeal the board of assessment appeals' recommendation that the board of assessment appeals' decision is not a matter of statewide concern.

## October 13 October 13

H.B. 1587 Property tax - exemption for certain property under construction. Exempts residential property under construction which is irrevocably committed to use as a residence in connection with property used for religious, eleemosynary, or charitable purposes which the law currently exempts from the general property tax.

# October 14 October 14

H.B. 1588 Income tax - voluntary checkoff for the domestic abuse program. Clarifies that the procedure for voluntary income tax checkoff contributions for the benefit of the domestic abuse program applies to the 1983 income tax year.

# October 13 October 13

H.B. 1590 State board of equalization - powers and duties. Provides that the state board of equalization shall review and may change the valuation for assessment of any class or subclass changed by a county board of equalization. Directs that any such change in valuation for assessment by the state board shall be made for the current year rather than for the next succeeding year. Authorizes the state board to adopt rules and regulations to implement its duties and responsibilities. Makes decisions of the state board subject to judicial review. Directs that the chairman rather than the governor shall designate the place and times at which the state board shall meet, and that the chairman, rather than the state auditor, shall certify changes make by the state board.

# September 23 "September 23

H.B. 1591 Unemployment compensation - benefits - rate of tax - interest. Adds definitions to the Colorado unemployment compensation statutes, including "benefits not effectively charged" and "taxable payroll". Redefines "wages" and defines "taxable wages" as the first \$7,000 paid an individual for calendar year 1983 and the first "8,000 paid an individual for calendar years 1984 and thereafter. Changes penalties for failure to furnish tax reports to the division of employment and training.

Alters the computation to be used to determine the weekly benefit amounts for total unemployment.

Prohibits benefits from being awarded under the provision allowing full benefits for a worker who accepts a better job unless the worker has subsequently separated from the better job under conditions which would result in a full award. Requires the division to compute a tax rate, which shall be added to each employer tax rate as a surcharge and which shall represent the amount of benefits which have been paid and not charged to any active employer account. Specifies that employer tax rates shall be paid at the standard rate or at the computed rate, whichever is higher.

Sets forth enforcement procedures and penalties for the division to utilize against any employer who has failed to file reports for a computation period or who is delinquent in paying taxes. Amends the tax rate schedule for negative and positive excess employers. Increases the rate of interest on past-due taxes from 9% to 18%.

## October 14 October 14

H.B. 1594 Notice of the existence of a hazardous waste disposal site - deeds. Provides that any deed for property which has been utilized for the disposal of hazardous waste and has received interim status, a federal permit, a state permit, or a certificate of designation shall contain a notation that such property has been utilized for the disposal of hazardous waste. Deletes the provision which required that any property deed for any property within a 3-mile radius of a hazardous waste disposal site include a notation that such property is within 3 miles of such site or facility.

### October 13 October 13

H.B. 1595 Fiscal policy of the state. Sets the annual inflation factor at 100% for an additional year. For the 1984 and 1985 income tax years, suspends the 1/2% credit allowed against the income tax of an individual, estate, or trust. Continues the suspension of the graduated corporate income tax for an additional year, thereby leaving the rate at a flat 5% of corporate income. Repeals the provisions which allow corporations to carry back to previous years the net operating loss deduction of the year for which the return is filed.

Extends the termination date of the temporary additional 1/2% increase in the sales and use taxes until

June 30, 1984. For a portion of the period when the temporary additional sales and use taxes are in effect, changes the percentage of net sales and use tax revenues which are transferred to the highway users tax fund, but assures that the highway users tax fund will receive the same amount of revenue that it would have received if the state sales and use tax rates had remained at 3%.

Increases the cigarette tax and adjusts the percentage of revenues which is apportioned to local governments. For the current fiscal year and the 1984-85 fiscal year, directs that the state's share of the severance tax which otherwise would be credited to the severance tax trust fund be credited instead to the capital construction fund. Provides for the repayment of such share at the end of the 1984-85 fiscal year.

Eliminates the state contribution to the death and disability account of the fire and police pension fund for the 1984 calendar year.

For the 1984-85 fiscal year, sets the general fund reserve at \$100,000,000. For the 1985-86 fiscal year and each fiscal year thereafter, increases the amount of the required general fund reserve from 5% to 6% of general fund appropriations.

Sets an 8% rate of interest which is to be used for purposes of restoring funds which have contributed to the fiscal emergency fund.

For the months of January, February, March, and April during the calendar year 1984, decreases from \$32 to \$24 the maximum monthly heat and fuel payments provided to each person qualified to receive an old age pension.

## October 13 October 13

H.B. 1601 Cigarette tax - collection. Allows wholesalers to pay the amount due for cigarette taxes, without discount, within 10 days following the purchase of tax stamps or the reading of a metering machine. Retains the discount for cash sales of tax stamps and demand payments based upon reading of metering machines.

October 14 October 14