South Metro Denver Chamber

HB23-1006 Employer Notice Of Income Tax Credits

Comment:

Position: RECOMMEND MONITOR
Calendar Thursday, January 26 2023
Notification: Business Affairs & Labor
1:30 p.m. Room 0112

Short Title: Employer Notice Of Income Tax Credits

(1) in house calendar.

Sponsors: M. Young (D) / T. Exum (D)

Summary: Current law requires an employer to provide its employees with

an annual statement showing the total compensation paid and the income tax withheld for the preceding calendar year. The bill requires an employer to also provide, within a week before or after providing the statement and in the same manner as the statement is provided, written notice of the availability of the federal and state earned income tax credits and the federal and state child tax credits. The written notice must be in English and any other language the employer uses to communicate

with employees and must include any additional content that the department of revenue prescribes.

(Note: This summary applies to this bill as introduced.)

Status: 1/9/2023 Introduced In House - Assigned to Business Affairs & Labor

Fiscal Notes:

HB23-1017 Electronic Sales And Use Tax Simplification System

Comment:

Position: RECOMMEND SUPPORT

Calendar NOT ON CALENDAR Notification:

Short Title: Electronic Sales And Use Tax Simplification System

Sponsors: C. Kipp (D) | R. Bockenfeld (R) / J. Bridges (D) | K. Van Winkle (R)

Summary: Sales and Use Tax Simplification Task Force. As part of an effort to

simplify the sales and use tax system, the department of revenue (department) created the electronic sales and use tax simplification system (SUTS), which is a one-stop portal designed to facilitate the collection and remittance of sales and use tax. As soon as possible, but no later than January 1, 2025, the bill requires the department to modify

SUTS to:

- Notify a local taxing jurisdiction when there has been a change in an account's attributes or when an account has been closed;
- Populate a local account number on all returns and summary reports, if the retailer filing the return has a number and provides the number in SUTS;
- Ensure that the missing license tool is working properly;
- Facilitate the automation of the filing process;
- Develop a simplified spreadsheet filing system or a filing option that does not use a spreadsheet;
- Provide taxpayers with a bulk testing option for address files;
- Create a simplified process for filing a zero return; and
- Include additional use taxes, additional information about deductions, filtering options, and certain tabs.

The bill permits the department to modify SUTS to:

- Require retailers to register with a local taxing jurisdiction in which taxes are due before using SUTS; and
- Prohibit a retailer from filing a return in SUTS unless the retailer has the correct local number on the account.

With the exception of charges for payments by credit cards, the bill prohibits the department from imposing a convenience fee or any other type of charge for a payment through SUTS and from passing those charges on to local taxing jurisdictions.

The bill also requires the department to:

- Create a campaign to promote SUTS for the purpose of increasing the awareness, participation, and compliance by retailers and local taxing jurisdictions; and
- Solicit and consider feedback from interested stakeholders about enhancements to SUTS that lead to greater local taxing jurisdiction participation and greater compliance by retailers. (Note: This summary applies to this bill as introduced.)

Status:

1/9/2023 Introduced In House - Assigned to Finance

HB23-1035 Statute Of Limitations Minimum Wage Violations

Comment:

Position: RECOMMEND SUPPORT

Calendar NOT ON CALENDAR

Notification:

Short Title: Statute Of Limitations Minimum Wage Violations

Sponsors: M. Soper (R)

Summary: The bill specifies that actions brought for violations of minimum

> wage laws must be commenced within 2 years after the cause of action accrues or, for a willful violation, within 3 years after the cause of action

accrues.

(Note: This summary applies to this bill as introduced.)

1/9/2023 Introduced In House - Assigned to Judiciary **Status:**

Fiscal Notes:

HB23-1039 Electric Resource Adequacy Reporting

Comment:

Position: RECOMMEND MONITOR

Thursday, January 26 2023 Calendar **Notification:** Energy & Environment

> 1:30 p.m. Room LSB-A (1) in house calendar.

Short Title: Electric Resource Adequacy Reporting

S. Bird (D) / R. Rodriguez (D) | F. Winter (D) **Sponsors:**

On or before April 1, 2024, and on or before April 1 of each year **Summary:**

thereafter, an entity with an obligation to provide retail or wholesale electricity services in the state (load-serving entity) must file with the entity responsible for approving the resource plans or rates of the loadserving entity (regulatory oversight entity) an annual report detailing the adequacy of its electric resources (resource adequacy annual report).

On or before April 30, 2024, and on or before April 30 of each year thereafter, each regulatory oversight entity must submit any resource adequacy annual reports to the Colorado energy office. On or before July 1, 2024, and on or before July 1 of each year thereafter, the Colorado energy office must aggregate the resource adequacy annual reports received from the regulatory oversight entities into a statewide

resource adequacy aggregate annual report.

If a load-serving entity participates in an active organized wholesale market, which is a regional transmission organization or an independent system operator established for the purpose of coordinating and managing the dispatch and transmission of electricity on a multistate or regional basis, or, if the load-serving entity is participating in a voluntary regional resource adequacy reporting program, the load-serving entity's obligation to provide a resource adequacy annual report terminates on the date that the load-serving entity begins participating in an organized wholesale market or in the year following the submission of a compliance report required by the program.

(Note: This summary applies to this bill as introduced.)

Status: 1/9/2023 Introduced In House - Assigned to Energy & Environment

Fiscal Notes: <u>Fiscal Note</u>

HB23-1045 Employee Leave For Colorado National Guard Service

Comment:

Position: RECOMMEND MONITOR

Calendar Thursday, January 26 2023

Notification: House State, Civic, Military, & Veterans Affairs

Upon Adjournment Room LSB-A

(1) in house calendar.

Short Title: Employee Leave For Colorado National Guard Service

Sponsors: G. Evans (R)

Summary: The bill clarifies that a member of the Colorado National Guard

or any other component of the military forces of the state who is an officer or employee of a public employer is entitled to a leave of absence from employment for training or active state military service for the equivalent of 3 weeks of work on the officer's or employee's regular work schedule each year. The officer or employee is entitled to use any paid leave available to the officer or employee or to use unpaid leave.

The bill clarifies that a member of the Colorado National Guard or the reserve forces of the United States who is an employee of a private employer is entitled to a leave of absence from employment in order to receive military training with the United States armed forces for the equivalent of 3 weeks of work on the employee's regular work schedule each year. The employee is entitled to use any paid leave available to the employee or to use unpaid leave for the employee's period of absence for military training.

The bill clarifies that a private employee is entitled to use any paid leave available to the employee or to use unpaid leave in order to engage in active service in the Colorado National Guard.

(Note: This summary applies to this bill as introduced.)

Status: 1/9/2023 Introduced In House - Assigned to State, Civic, Military, &

Veterans Affairs

Fiscal Notes: Fiscal Note

HB23-1054 Property Valuation

Comment:

Position: RECOMMEND MONITOR

Calendar NOT ON CALENDAR

Notification:

Short Title: Property Valuation

Sponsors: L. Frizell (R) / B. Pelton (R)

Summary: Most real property is reassessed every odd-numbered year. The

bill establishes a one-time exception by making the reassessment cycle

beginning on January 1, 2021, a 4-year cycle so that the next

reassessment cycle will begin in 2025 instead of 2023.

Under current law, for the 2023 property tax year, the actual value used for purposes of valuation for assessment is reduced for commercial real property by \$30,000 and for residential real property by \$15,000. The bill eliminates these reductions.

The bill also sets the assessment rates for nonresidential real property and multi-family residential real property for the 2024 property tax year, so that they are the same rates as for the 2023 property tax year.

Lastly, the bill ensures that the actual value of property used for purposes of valuation for assessment does not increase by more than 5% between 2022 and 2025, for property that does not have an unusual condition which results in an increase or decrease in actual value.

(Note: This summary applies to this bill as introduced.)

Status: 1/9/2023 Introduced In House - Assigned to Finance

SB23-016 Greenhouse Gas Emission Reduction Measures

Comment:

Position: RECOMMEND MONITOR Calendar Wednesday, January 25 2023

Notification: SENATE TRANSPORTATION & ENERGY COMMITTEE

1:30 PM SCR 352 (1) in senate calendar.

Short Title: Greenhouse Gas Emission Reduction Measures
Sponsors: C. Hansen (D) / K. McCormick (D) | E. Sirota (D)

Summary: Section 1 of the bill requires that, beginning in 2024, each insurance

company issued a certificate of authority to transact insurance business that reports more than \$100 million on its annual schedule T filing with the National Association of Insurance Commissioners (NAIC) must participate in and complete the NAIC's "Insurer Climate Risk Disclosure Survey" or successor survey or reporting mechanism. Section 2 requires the public employees' retirement association (PERA) board, on or before June 1, 2024, to adopt proxy voting procedures that ensure that the board's voting decisions align with, and are supportive of, the statewide greenhouse gas (GHG) emission reduction goals. Section 3 requires PERA to include as part of its annual investment stewardship report, which report is posted on the PERA board's website, a description of climate-related investment risks, impacts, and strategies. Section 4 adds wastewater thermal energy equipment to the definition of "pollution control equipment", which equipment may be certified by the division of administration (division) in the department of public health and environment (CDPHE). Similarly, section 5 adds wastewater thermal energy to the definition of "clean heat resource", which resource a gas distribution utility includes in its clean heat plan filed with the public utilities commission. Section 6 updates the statewide GHG emission reduction goals to add a 65% reduction goal for 2035, an 80% reduction goal for 2040, and a 90% reduction goal for 2045 when compared to 2005 GHG pollution levels. Section 6 also increases the 2050 GHG emission reduction goal from 90% of 2005 GHG pollution levels to 100%. Section 7 gives the oil and gas conservation commission (COGCC) authority over class VI injection wells used for sequestration of GHG if the governor and COGCC determine, in accordance with a study that the COGCC conducted in 2021, that the state has sufficient resources to ensure the safe and effective regulation of the sequestration of GHG. If the governor and the COGCC determine there are sufficient resources, the COGCC may seek primacy under the federal "Safe Drinking Water Act" and, when granted, may issue and enforce permits for class VI injection wells. The COGCC shall require, as part of its

regulation of class VI injection wells, that operators of the wells maintain adequate financial assurance until the COGCC approves the closure of a class VI injection well site. **Section 8** establishes a state income tax credit in an amount equal to 30% of the purchase price for new, electric-powered lawn equipment for purchases made in income tax years 2024 through 2026. A seller of new, electric-powered lawn equipment that demonstrates that it provided a purchaser a 30% discount from the purchase price of new, electric-powered lawn equipment may claim the tax credit.

Current law requires an electric retail utility (utility) to offer a net metering credit as the means of purchasing output from a community solar garden (CSG) located within the utility's service territory and establishes the means of calculating the net metering credit. Section 9 maintains that calculation if the CSG indicates to the utility that the CSG's subscribers' bill credits change annually. If the CSG indicates to the utility that the CSG's subscribers' bill credits remain fixed, however, section 9 provides a different calculation for determining the net metering credit. Sections 10 through 12 incorporate projects to renovate or recondition existing utility transmission lines into the "Colorado Electric Transmission Authority Act", allowing the Colorado electric transmission authority to finance and renovate, rebuild, or recondition existing transmission lines in order to update and optimize the transmission lines. Section 13 requires a local government to expedite its review of a land use application that proposes a project to renovate, rebuild, or recondition existing transmission lines. Section 14 makes a conforming amendment regarding the updated statewide GHG emission reduction goals set forth in section 6.

(Note: This summary applies to this bill as introduced.)

Status:

1/10/2023 Introduced In Senate - Assigned to Transportation & Energy

Fiscal Notes:

SB23-017 Additional Uses Paid Sick Leave

Comment:

Position:RECOMMEND AMENDCalendarNOT ON CALENDAR

Notification:

Short Title: Additional Uses Paid Sick Leave
Sponsors: F. Winter (D) / J. Willford (D)

Summary: The bill allows an employee to use accrued paid sick leave when the employee needs to:

• Care for a family member whose school or place of care has been closed due to inclement weather, loss of power, loss of heating,

loss of water, or other unexpected occurrence or event that results in the closure of the family member's school or place of care; or

• Grieve, attend funeral services or a memorial, or deal with financial and legal matters that arise after the death of a family member.

(Note: This summary applies to this bill as introduced.)

Status: 1/10/2023 Introduced In Senate - Assigned to Business, Labor, &

Technology

Fiscal Notes:

SB23-046 Average Weekly Wage Paid Leave Benefits

Comment:

Position: RECOMMEND MONITOR

Calendar NOT ON CALENDAR

Notification:

Short Title: Average Weekly Wage Paid Leave Benefits

Sponsors: F. Winter (D) / M. Duran (D)

Summary: Current law specifies that a covered individual's weekly paid

family and medical leave benefit is determined based on the individual's average weekly wage earned during the covered individual's base period or alternative base period from the job or jobs from which the covered individual is taking paid family and medical leave, which excludes from the calculation recent wages from previous jobs. The bill eliminates the limit on calculating the benefit based on the average weekly wage earned only from the job or jobs from which the individual is taking paid family

and medical leave.

(Note: This summary applies to this bill as introduced.)

Status: 1/12/2023 Introduced In Senate - Assigned to Business, Labor, &

Technology

Fiscal Notes: Fiscal Note

SB23-051 Conforming Workforce Development Statutes

Comment:

Position: RECOMMEND MONITOR

Calendar Thursday, January 26 2023

Notification: SENATE BUSINESS, LABOR, & TECHNOLOGY COMMITTEE

Upon Adjournment Old Supreme Court

(4) in senate calendar.

Short Title: Conforming Workforce Development Statutes

Sponsors: N. Hinrichsen | T. Sullivan (D)

Summary:

The office of future of work (OFW) was created in the department of labor and employment (department) by executive order of the governor in 2019 for the purpose of studying unemployment assistance. The bill creates the OFW in statute and expands the duties of the OFW. The purpose of the OFW is to:

- Identify opportunities for Colorado's communities to transition effectively to emerging industries;
- Ensure the inclusion of key stakeholders and engage partnerships across public and private sectors;
- Host, organize, and convene task forces, summits, and other appropriate meetings with diverse stakeholders, designed to improve the state's understanding of the social and economic impacts of the changing nature of work;
- Explore ways that the state can prepare for current and future impacts, including through the modernization of worker benefits and protections, the development of a skilled and resilient workforce through coordination of registered apprenticeship programs, and the identification of new policy and program solutions; and
- Undertake studies, research, and factual reports related to issues of concern and importance to Colorado's future workforce.

The executive director of the department is required to submit a report to the governor, at least once per calendar year, that includes recommendations for potential policy initiatives.

In 2021, House Bill 21-1007 created the state apprenticeship agency (SAA) in the department. The bill amends Colorado statutes to enable the United States department of labor's office of apprenticeship to recognize Colorado's state apprenticeship agency and authorize the SAA to register and oversee apprenticeship programs. To conform with regulations promulgated by the United States secretary of labor under the federal "National Apprenticeship Act", the bill:

- Modifies references to apprenticeships in Colorado statutes;
- Changes the state apprenticeship council to the council for apprenticeship in the building and construction trades; and
- Changes the interagency advisory committee on apprenticeship to the council for apprenticeship in new and emerging industries. (Note: This summary applies to this bill as introduced.)

Status:

1/17/2023 Introduced In Senate - Assigned to Business, Labor, & Technology

SB23-058 Job Application Fairness Act

Comment:

Position: RECOMMEND MONITOR

Calendar NOT ON CALENDAR

Notification:

Short Title: Job Application Fairness Act

Sponsors: J. Danielson (D) | S. Jaquez Lewis (D) / J. Willford (D) | M. Young (D)

Summary: Starting July 1, 2024, the bill prohibits employers from inquiring about a prospective employee's age, date of birth, and dates of attendance

at or date of graduation from an educational institution on an

employment application.

An employer may request an individual to verify compliance with age requirements imposed pursuant to or required by:

• A bona fide occupational qualification pertaining to public or occupational safety;

• A federal law or regulation; or

• A state or local law or regulation based on a bona fide occupational qualification.

The department of labor and employment (department) is charged with enforcing the requirements of the bill and may issue warnings and orders of compliance for violations and, for second or subsequent violations, impose civil penalties. A violation of the restrictions does not create a private cause of action. The department is directed to adopt rules regarding procedures for handling complaints against employers.

(Note: This summary applies to this bill as introduced.)

Status: 1/17/2023 Introduced In Senate - Assigned to Business, Labor, &

Technology