

Second Regular Session  
Seventy-first General Assembly  
STATE OF COLORADO

INTRODUCED

LLS NO. 18-0771.01 Ed DeCecco x4216

HOUSE BILL 18-1380

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HOUSE SPONSORSHIP

Weissman and Exum,

SENATE SPONSORSHIP

Kefalas,

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House Committees

Public Health Care & Human Services

Senate 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://leg.colorado.gov>.)*

A low-income senior or individual with a disability is currently eligible for 2 types of annual state assistance grants administered by the department of revenue related to his or her property: A grant for their property taxes or rent paid, with the latter being deemed a tax-equivalent payment (property tax and rent assistance grant), and a grant for heat or

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
Capital letters or bold & italic numbers indicate new material to be added to existing statute.  
Dashes through the words indicate deletions from existing statute.

fuel expenses (heat assistance grant). Together these are commonly known as the "PTC" rebate.

The bill expands the property tax and rent assistance grant by repealing the requirement that rent must be paid to a landlord that pays property tax. For grants claimed for 2018, the bill also increases the:

- ! Maximum property tax and rent assistance grant from \$700 to \$753;
- ! Maximum heat assistance grant from \$192 to \$206; and
- ! Flat grant amount, which is the minimum grant amount, from \$227 to \$244 for the property tax and rent assistance grant and from \$73 to \$78 for the heat assistance grant, assuming that the actual expenses exceed these amounts.

All of these increases reflect inflationary growth since 2014, and all of these amounts will continue to be adjusted annually for inflation.

Under current law, the maximum eligible income amounts and the phase-out amount are also annually adjusted for inflation, albeit without being defined as such. The amounts specified for grants claimed for 2018 are the inflation-adjusted amounts, and they will continue to be adjusted for inflation in the future.

Obsolete provisions relating to grants claimed for past years are repealed and other provisions relating to grants prior to 2018 are repealed after they become obsolete in the future.

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

2           **SECTION 1.** In Colorado Revised Statutes, 39-31-101, **amend**  
3 (2)(a.5), (2)(c), (2.3), (3) introductory portion, (3)(b) introductory portion,  
4 (4), and (5); **repeal** (2)(a) introductory portion, (2)(a)(III), (2)(b)  
5 introductory portion, and (2)(b)(III); and **add** (2)(d) as follows:

6           **39-31-101. Real property tax - tax equivalent - assistance -**  
7 **eligibility - applicability - definitions - repeal.** (2) A grant is the  
8 amount of the general property taxes actually paid on the residence or the  
9 amount of taxes actually paid on a mobile home, plus any tax-equivalent  
10 payments computed pursuant to subsection (4) of this section, with  
11 respect to the rent of a trailer space during the year for which the grant is  
12 claimed, the amount of the specific ownership tax actually paid on a  
13 trailer coach, or the amount of the tax-equivalent payments, computed

1 pursuant to subsection (4) of this section, actually made during the year  
2 for which such grant is claimed, but in no event may it exceed:

3 (a) ~~In the case of an individual:~~

4 (III) ~~For grants claimed for years commencing on or after January~~  
5 ~~1, 2008, but before January 1, 2014, six hundred dollars reduced by ten~~  
6 ~~percent of the amount by which the individual's income exceeds six~~  
7 ~~thousand dollars in 2008, and, each year thereafter, the amount for the~~  
8 ~~prior year adjusted for inflation.~~

9 (a.5) (I) Except as set forth in subsection (2.3) of this section, for  
10 grants claimed for years commencing on or after January 1, 2014, BUT  
11 BEFORE JANUARY 1, 2018, in the case of an individual whose income is  
12 less than or equal to twelve thousand seven hundred twenty dollars, seven  
13 hundred dollars reduced by ten percent of the amount by which the  
14 individual's income exceeds six thousand six hundred thirty-nine dollars  
15 or two hundred twenty-seven dollars, whichever amount is greater.

16 (II) THIS SUBSECTION (2)(a.5) IS REPEALED, EFFECTIVE JULY 1,  
17 2020.

18 (b) ~~In the case of spouses:~~

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 ten~~  
21 ~~percent of their income over nine thousand seven hundred dollars in 2008,~~  
22 ~~and, each year thereafter, the amount for the prior year adjusted for~~  
23 ~~inflation.~~

24 (c) (I) Except as set forth in subsection (2.3) of this section, for  
25 grants claimed for years commencing on or after January 1, 2014, BUT  
26 BEFORE JANUARY 1, 2018, in the case of spouses whose income is less  
27 than or equal to seventeen thousand one hundred forty-six dollars, seven

1 hundred dollars reduced by ten percent of their income over ten thousand  
2 seven hundred thirty-one dollars, or two hundred twenty-seven dollars,  
3 whichever amount is greater.

4 (II) THIS SUBSECTION (2)(c) IS REPEALED, EFFECTIVE JULY 1, 2020.

5 (d) FOR A GRANT CLAIMED FOR THE 2018 CALENDAR YEAR, EITHER  
6 SEVEN HUNDRED FIFTY-THREE DOLLARS REDUCED BY TEN PERCENT OF THE  
7 CLAIMANT'S INCOME OVER THE PHASE-OUT AMOUNT OR THE FLAT GRANT  
8 AMOUNT, WHICHEVER AMOUNT IS GREATER. FOR A GRANT CLAIMED FOR  
9 YEARS COMMENCING ON OR AFTER JANUARY 1, 2019, EITHER THE  
10 MAXIMUM GRANT AMOUNT ALLOWED UNDER THIS SUBSECTION (2)(d) FOR  
11 THE PRIOR YEAR, ADJUSTED FOR INFLATION AND REDUCED BY TEN  
12 PERCENT OF THE CLAIMANT'S INCOME OVER THE PHASE-OUT AMOUNT, OR  
13 THE FLAT GRANT AMOUNT, WHICHEVER AMOUNT IS GREATER.

14 (2.3) (I) For grants claimed for years commencing on or after  
15 January 1, 2015, BUT PRIOR TO JANUARY 1, 2018, the income thresholds  
16 used to determine the eligibility for and amount of a grant pursuant to  
17 subsection (2) of this section are equal to the income thresholds for the  
18 prior year adjusted for inflation.

19 (II) THIS SUBSECTION (2.3) IS REPEALED, EFFECTIVE JULY 1, 2020.

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

22 (b) Have income from all sources for the taxable year of less than  
23 the maximum ELIGIBLE INCOME amount, ~~for which such persons are~~  
24 ~~eligible to receive a grant based on the operation of paragraphs (a), (a.5),~~  
25 ~~(b), and (c) of subsection (2) of this section, including~~ WHICH INCLUDES,  
26 but IS not limited to, for this purpose, alimony, support money, cash  
27 public assistance and relief, pension or annuity benefits, federal social

1 security benefits, veterans' benefits, nontaxable interest, workers'  
2 compensation, and unemployment compensation benefits. For the  
3 purposes of this ~~paragraph (b)~~ SUBSECTION (3)(b), the following ~~shall~~ ARE  
4 not be considered income:

5 (4) (a) The tax-equivalent amount for persons otherwise qualified  
6 who paid rent for the right to occupy premises ~~upon which ad valorem~~  
7 ~~taxes were levied~~, as a residence during the taxable year ~~shall be~~  
8 ~~considered as~~ IS twenty percent of the actual rent paid during the taxable  
9 year, not including any charge for utilities or food.

10 (b) To qualify as a tax-equivalent payment, rent must have been  
11 paid as a part of a bona fide tenancy or leasing agreement and shall not  
12 include any portion of payments made to institutions or facilities  
13 commonly known as nursing homes. ~~but shall include rent paid to a~~  
14 ~~public housing authority and rent paid for the use of a mobile home or~~  
15 ~~paid on trailer space if paid as a part of a bona fide tenancy.~~

16 (5) As used in this section:

17 (a) "FLAT GRANT AMOUNT" MEANS AN AMOUNT EQUAL TO TWO  
18 HUNDRED FORTY-FOUR DOLLARS FOR THE 2018 CALENDAR YEAR, AND FOR  
19 EACH YEAR THEREAFTER THE AMOUNT FOR THE PRIOR YEAR ADJUSTED FOR  
20 INFLATION.

21 (b) "Inflation" means the annual percentage change in the United  
22 States department of labor, bureau of labor statistics, consumer price  
23 index for ~~Denver-Boulder-Greeley~~, DENVER-AURORA-LAKEWOOD FOR  
24 all items AND all urban consumers, or its successor index.

25 (c) "MAXIMUM ELIGIBLE INCOME AMOUNT" MEANS:

26 (I) FOR AN INDIVIDUAL, INCOME THAT IS LESS THAN OR EQUAL TO  
27 FOURTEEN THOUSAND SIX HUNDRED EIGHT DOLLARS FOR THE 2018

1 CALENDAR YEAR AND FOR EACH YEAR THEREAFTER, THE AMOUNT FOR THE  
2 PRIOR YEAR ADJUSTED FOR INFLATION; AND

3 (II) FOR SPOUSES, INCOME THAT IS LESS THAN OR EQUAL TO  
4 EIGHTEEN THOUSAND NINE HUNDRED SIXTY-FOUR DOLLARS FOR THE 2018  
5 CALENDAR YEAR AND FOR EACH YEAR THEREAFTER, THE AMOUNT FOR THE  
6 PRIOR YEAR ADJUSTED FOR INFLATION.

7 (d) "PHASE-OUT AMOUNT" MEANS:

8 (I) IN THE CASE OF AN INDIVIDUAL, AN AMOUNT EQUAL TO SEVEN  
9 THOUSAND ONE HUNDRED THIRTY-SEVEN DOLLARS FOR THE 2018  
10 CALENDAR YEAR AND FOR EACH YEAR THEREAFTER, THE AMOUNT FOR THE  
11 PRIOR YEAR ADJUSTED FOR INFLATION; AND

12 (II) IN THE CASE OF SPOUSES, AN AMOUNT EQUAL TO ELEVEN  
13 THOUSAND FIVE HUNDRED THIRTY-EIGHT DOLLARS FOR THE 2018  
14 CALENDAR YEAR AND FOR EACH YEAR THEREAFTER, THE AMOUNT FOR THE  
15 PRIOR YEAR ADJUSTED FOR INFLATION.

16 **SECTION 2.** In Colorado Revised Statutes, 39-31-102, **amend**  
17 (4) as follows:

18 **39-31-102. Procedures to obtain grant - department of revenue**  
19 **- responsibilities.** (4) ~~The property tax assistance~~ A GRANT AUTHORIZED  
20 BY SECTION 39-31-101 THAT IS CLAIMED FOR GENERAL PROPERTY TAXES  
21 shall ~~in no case~~ NOT exceed the amount of the ~~general property~~ taxes  
22 actually paid. A grant for property taxes or tax-equivalent amounts paid  
23 under section 39-31-101 shall not be made unless properly claimed on or  
24 before the expiration of twenty-four months after the end of the income  
25 tax year during which such taxes or tax-equivalent amounts were actually  
26 paid.

27 **SECTION 3.** In Colorado Revised Statutes, 39-31-104, **amend**

1 (1)(a)(II), (2) introductory portion, (2)(a.5), (2)(c), (2.3), (3) introductory  
2 portion, (3)(b) introductory portion, and (4); **repeal** (2)(a) introductory  
3 portion, (2)(a)(III), (2)(b) introductory portion, and (2)(b)(III); and **add**  
4 (2)(d) as follows:

5 **39-31-104. Heat or fuel expenses assistance - eligibility -**  
6 **applicability - definitions - repeal.** (1) (a) (II) For persons otherwise  
7 qualified who paid heat or fuel expenses indirectly as part of their rental  
8 payments, it shall be presumed that ten percent of the actual rent paid  
9 during the taxable year was for heat or fuel expenses. For rental payments  
10 to qualify under this ~~subparagraph (H)~~ SUBSECTION (1)(a)(II), they must  
11 have been paid as a part of a bona fide tenancy or lease agreement. Rental  
12 payments made to institutions or facilities commonly known as nursing  
13 homes shall not qualify. ~~but rental payments made to a public housing~~  
14 ~~authority or for the use of a mobile home shall qualify if paid as a part of~~  
15 ~~a bona fide tenancy or lease agreement.~~

16 (2) The AMOUNT OF THE grant ~~shall be as follows~~ IS:

17 (a) ~~In the case of an individual:~~

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

23 (a.5) (I) Except as set forth in subsection (2.3) of this section, for  
24 grants claimed for years commencing on or after January 1, 2014, BUT  
25 BEFORE JANUARY 1, 2018, in the case of an individual whose income is  
26 less than or equal TO twelve thousand seven hundred twenty dollars, one  
27 hundred ninety-two dollars reduced by three and two-tenths percent of the

1 amount by which the individual's income exceeds six thousand six  
2 hundred thirty-nine dollars or seventy-three dollars, whichever amount is  
3 greater.

4 (II) THIS SUBSECTION (2)(a.5) IS REPEALED, EFFECTIVE JULY 1,  
5 2020.

6 (b) ~~In the case of spouses:~~

7 (III) ~~For grants claimed for years commencing on or after January~~  
8 ~~1, 2008, but before January 1, 2014, one hundred ninety-two dollars~~  
9 ~~reduced by three and two-tenths percent of their income over nine~~  
10 ~~thousand seven hundred dollars in 2008, and, each year thereafter, the~~  
11 ~~amount for the prior year adjusted for inflation.~~

12 (c) (I) Except as set forth in subsection (2.3) of this section, for  
13 grants claimed for years commencing on or after January 1, 2014, BUT  
14 BEFORE JANUARY 1, 2018, in the case of spouses whose income is less  
15 than or equal to seventeen thousand one hundred forty-six dollars, one  
16 hundred ninety-two dollars reduced by three and two-tenths percent of  
17 their income over ten thousand seven hundred thirty-one dollars or  
18 seventy-three dollars, whichever amount is greater.

19 (II) THIS SUBSECTION (2)(c) IS REPEALED, EFFECTIVE JULY 1, 2020.

20 (d) FOR A GRANT CLAIMED FOR THE 2018 CALENDAR YEAR, EITHER  
21 TWO HUNDRED SIX DOLLARS REDUCED BY TEN PERCENT OF THE  
22 CLAIMANT'S INCOME OVER THE PHASE-OUT AMOUNT OR THE FLAT GRANT  
23 AMOUNT, WHICHEVER AMOUNT IS GREATER. FOR A GRANT CLAIMED FOR  
24 YEARS COMMENCING ON OR AFTER JANUARY 1, 2019, EITHER THE  
25 MAXIMUM GRANT AMOUNT ALLOWED UNDER THIS SUBSECTION (2)(d) FOR  
26 THE PRIOR YEAR, ADJUSTED FOR INFLATION AND REDUCED BY TEN  
27 PERCENT OF THE CLAIMANT'S INCOME OVER THE PHASE-OUT AMOUNT, OR



1 THE FLAT GRANT AMOUNT, WHICHEVER AMOUNT IS GREATER.

2 (2.3) (I) For grants claimed for years commencing on or after  
3 January 1, 2015, BUT PRIOR TO JANUARY 1, 2018, the income thresholds  
4 used to determine the eligibility for and amount of a grant pursuant to  
5 subsection (2) of this section are equal to the income thresholds for the  
6 prior year adjusted for inflation.

7 (II) THIS SUBSECTION (2.3) IS REPEALED, EFFECTIVE JULY 1, 2020.

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

10 (b) Have income from all sources for the taxable year of less than  
11 the maximum ELIGIBLE INCOME amount, ~~for which such persons are~~  
12 ~~eligible to receive a grant based on the operation of paragraphs (a), (a.5),~~  
13 ~~(b), and (c) of subsection (2) of this section, including~~ WHICH INCLUDES,  
14 but IS not limited to, for this purpose, alimony, support money, cash  
15 public assistance and relief, pension or annuity benefits, federal social  
16 security benefits, veterans' benefits, nontaxable interest, workers'  
17 compensation, and unemployment compensation benefits. For the  
18 purposes of this ~~paragraph (b)~~ SUBSECTION (3)(b), the following ~~shall~~  
19 not ~~be~~ considered income:

20 (4) As used in this section:

21 (a) "FLAT GRANT AMOUNT" MEANS AN AMOUNT EQUAL TO  
22 SEVENTY-EIGHT DOLLARS FOR THE 2018 CALENDAR YEAR, AND FOR EACH  
23 YEAR THEREAFTER THE AMOUNT FOR THE PRIOR YEAR ADJUSTED FOR  
24 INFLATION.

25 (b) "Inflation" means the annual percentage change in the United  
26 States department of labor, bureau of labor statistics, consumer price  
27 index for ~~Denver-Boulder-Greeley~~, DENVER-AURORA-LAKEWOOD FOR

1 all items AND all urban consumers, or its successor index.

2 (c) "MAXIMUM ELIGIBLE INCOME AMOUNT" HAS THE SAME  
3 MEANING AS SET FORTH IN SECTION 39-31-101 (5)(c).

4 (d) "PHASE-OUT AMOUNT" HAS THE SAME MEANING AS SET FORTH  
5 IN SECTION 39-31-101 (5)(d).

6 **SECTION 4. Act subject to petition - effective date.** This act  
7 takes effect at 12:01 a.m. on the day following the expiration of the  
8 ninety-day period after final adjournment of the general assembly (August  
9 8, 2018, if adjournment sine die is on May 9, 2018); except that, if a  
10 referendum petition is filed pursuant to section 1 (3) of article V of the  
11 state constitution against this act or an item, section, or part of this act  
12 within such period, then the act, item, section, or part will not take effect  
13 unless approved by the people at the general election to be held in  
14 November 2018 and, in such case, will take effect on the date of the  
15 official declaration of the vote thereon by the governor.