

SENATE FLOOR AMENDMENT

Second Reading

BY SENATOR Liston

1 Amend reengrossed bill, page 13, after line 27, insert:

2 "SECTION 9. In Colorado Revised Statutes, 39-22-104, add
3 (4)(cc) as follows:

4 **39-22-104. Income tax imposed on individuals, estates, and**
5 **trusts - single rate - report - legislative declaration - definitions -**
6 **repeal.** (4) There shall be subtracted from federal taxable income:

7 (cc) (I) FOR INCOME TAX YEARS COMMENCING ON OR AFTER
8 JANUARY 1, 2025, AN AMOUNT EQUAL TO THE COSTS FOR OBTAINING OR
9 RENEWING A PERMIT TO CARRY A CONCEALED HANDGUN ISSUED
10 PURSUANT TO PART 2 OF ARTICLE 12 OF TITLE 18, INCLUDING A
11 TEMPORARY EMERGENCY PERMIT ISSUED PURSUANT TO SECTION
12 18-12-209.

13 (II) FOR THE PURPOSES OF THIS SUBSECTION (4)(cc), COSTS FOR
14 OBTAINING OR RENEWING A PERMIT TO CARRY A CONCEALED HANDGUN
15 ARE THE NEW OR RENEWAL PERMIT FEE PAID TO A SHERIFF, AS SET BY THE
16 SHERIFF PURSUANT TO SECTION 18-12-205 (5); A TEMPORARY PERMIT FEE
17 DESCRIBED IN SECTION 18-12-209; THE FEE FOR PROCESSING THE
18 APPLICANT'S FINGERPRINTS PAID TO THE COLORADO BUREAU OF
19 INVESTIGATION, AS REQUIRED BY SECTION 18-12-205; AND THE TUITION
20 AND FEES PAID TO COMPLETE A CONCEALED HANDGUN TRAINING CLASS OR
21 A REFRESHER CLASS DESCRIBED IN SECTION 18-12-202.5.

22 (III) (A) IN ACCORDANCE WITH SECTION 39-21-304 (1), WHICH
23 REQUIRES EACH BILL THAT CREATES A NEW TAX EXPENDITURE TO INCLUDE
24 A TAX PREFERENCE PERFORMANCE STATEMENT AS PART OF A STATUTORY
25 LEGISLATIVE DECLARATION, THE GENERAL ASSEMBLY FINDS AND
26 DECLARES THAT THE PURPOSE OF THE TAX SUBTRACTION PROVIDED IN THIS
27 SECTION IS TO PROVIDE TAX RELIEF TO CERTAIN INDIVIDUALS,
28 SPECIFICALLY INDIVIDUALS PAYING COSTS ASSOCIATED WITH OBTAINING
29 OR RENEWING A PERMIT TO CARRY A CONCEALED HANDGUN. THE SPECIFIC
30 PURPOSE IS TO REDUCE THE COSTS FOR LAWFULLY CARRYING A
31 CONCEALED HANDGUN IN COLORADO.

32 (B) THE GENERAL ASSEMBLY AND THE STATE AUDITOR SHALL
33 MEASURE THE EFFECTIVENESS OF THE SUBTRACTION IN ACHIEVING THE
34 PURPOSE SPECIFIED IN THIS SUBSECTION (4)(cc) BASED ON THE NUMBER
35 AND VALUE OF SUBTRACTIONS CLAIMED.

36 (IV) NOTWITHSTANDING SECTION 39-21-304 (4), THIS
37 SUBTRACTION CONTINUES INDEFINITELY."

38 Renumber succeeding section accordingly.

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