

## Colorado Introduced Bills to Watch

Jan 24, 2022

### Legislation - Sales Tax

- SB 6 - Concerning an increase in the amount of sales tax revenue that a retailer may retain to cover the retailer's expense in collecting and remitting the tax. <https://leg.colorado.gov/bills/sb22-006>
- SB 32 - Concerning simplification of local sales and use tax compliance and administration for retailers that make retail sales in local taxing jurisdictions where they have limited physical presence. <https://leg.colorado.gov/bills/sb22-032> (CO Chamber supports)
- HB 1027 - Concerning the extension of the small retailer exception to the sales and use tax destination sourcing rules. <https://leg.colorado.gov/bills/hb22-1027> (CO Chamber supports)
- HB 1039 - Concerning simplification of the means by which proof of eligibility for sales and use tax exemptions is established. <https://leg.colorado.gov/bills/hb22-1039> (CO Chamber supports)

### Legislation - Income Tax

- HB 1021 - Concerning a reduction of the state income tax rate. <https://leg.colorado.gov/bills/hb22-1021>

### Legislation - Property Tax

- HB 1006 - Concerning the property tax exemption for property used as an integral part of a child care center. <https://leg.colorado.gov/bills/hb22-1006>

### Legislation - Affordable Housing Tax Credit

- HB 1051 - Concerning modification of the Colorado affordable housing tax credit, and, in connection therewith, extending the time during which the credit may be claimed and increasing the yearly amount of credits that can be allocated. <https://leg.colorado.gov/bills/hb22-1051>

### Legislation - Real Estate

- HB 1036 - Concerning a requirement that certain real estate commission-approved forms specify whether the real estate transaction on which a form is based concerns a land surveyor's inspection of the real estate. <https://leg.colorado.gov/bills/hb22-1036>
- SB 63 - Concerning the "property ownership fairness act". The bill entitles a property owner to seek just compensation from a governmental entity that enacts a land use law reducing the right of a property owner to use, divide, sell, or possess their property and reducing the fair market value of the property. <https://leg.colorado.gov/bills/sb22-063>
- SB 72 - Concerning the creation of a grant program to make grant awards to home owners who make residential space in their homes available for individuals seeking housing on a long-term rental basis. <https://leg.colorado.gov/bills/sb22-072>
- HB 1082 - Concerning the enforcement of state housing laws by the department of law, and, in connection therewith, establishing a fair housing unit within the department of law. <https://leg.colorado.gov/bills/sb22-072>

### Legislation - Wildfire Mitigation

- HB 1011 - Concerning the establishment of a state grant program that provides funding to local governments that dedicate resources for wildfire mitigation purposes.  
<https://leg.colorado.gov/bills/hb22-1011>
- HB 1012 - Concerning healthy forests, and, in connection therewith, creating the wildfire mitigation and recovery grant program. <https://leg.colorado.gov/bills/hb22-1012>
- HB 1007 - Concerning wildfire mitigation assistance for landowners.  
<https://leg.colorado.gov/bills/hb22-1007>

#### **Legislation - Oil & Gas**

- SB 26 - Concerning an oil and gas operator's sole ability to review and protest property tax.  
<https://leg.colorado.gov/bills/sb22-026>