

**First Regular Session
Seventy-fourth General Assembly
STATE OF COLORADO**

INTRODUCED

LLS NO. 23-0440.01 Jed Franklin x5484

HOUSE BILL 23-1083

HOUSE SPONSORSHIP

Titone,

SENATE SPONSORSHIP

(None),

House Committees
Education

Senate Committees

A BILL FOR AN ACT

101 **CONCERNING QUALIFIED HIGHER EDUCATION EXPENSES FOR**
102 **COMMERCIAL PILOT AVIATION TRAINING PROGRAMS.**

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>.)

Current law excludes expenses related to aviation training programs for commercial pilots from qualified higher education expenses. The bill expands the definition of "qualified higher education expense" to include commercial pilot aviation training course expenses for fees, books, supplies, and equipment if the course complies with the requirements of federal law and the federal aviation administration.

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

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

2 **SECTION 1.** In Colorado Revised Statutes, 39-22-104, **amend**
3 (4)(i)(IV) and (4)(i)(IV.5) 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 (i) (IV) As used in this subsection (4)(i), unless the context
8 otherwise requires:

9 (A) "AVIATION TRAINING EXPENSES" MEANS EXPENSES FOR FEES,
10 BOOKS, SUPPLIES, AND EQUIPMENT REQUIRED FOR THE PARTICIPATION OF
11 A DESIGNATED BENEFICIARY IN A COMMERCIAL PILOT CERTIFICATION
12 COURSE THAT IS ADMINISTERED IN COMPLIANCE WITH FEDERAL LAW AND
13 FEDERAL AVIATION ADMINISTRATION REGULATIONS.

14 ~~(A)~~(B) "Designated beneficiary" has the same meaning as defined
15 in section 529 (e)(1) of the internal revenue code.

16 ~~(B)~~(C) "Qualified higher education expense" ~~has the same~~
17 ~~meaning~~ MEANS QUALIFIED HIGHER EDUCATION EXPENSES, as defined in
18 section 529 (e)(3) of the internal revenue code; ~~and~~ expenses for fees,
19 books, supplies, and equipment required for the participation of a
20 designated beneficiary in an apprenticeship program as ~~defined~~
21 DESCRIBED in section 529 (c)(8) of the internal revenue code, AND
22 AVIATION TRAINING EXPENSES.

23 ~~(C)~~(D) "Qualified state tuition program" means a qualified tuition
24 program as defined in section 529 (b) of the internal revenue code.

25 ~~(D)~~(E) "Qualified ABLE program", before January 1, 2026,
26 means a qualified ABLE program as defined in section 529A (b) of the

1 internal revenue code.

2 ~~(E)~~(F) "Qualified disability expense", before January 1, 2026, has
3 the same meaning as defined in section 529A (e)(5) of the internal
4 revenue code.

5 (IV.5) ~~Subsections (4)(i)(IV)(B) and (4)(i)(IV)(C)~~ SUBSECTIONS
6 (4)(i)(IV)(C) AND (4)(i)(IV)(D) of this section and this subsection
7 (4)(i)(IV.5) are repealed, effective January 1, 2030.

8 **SECTION 2. Act subject to petition - effective date.** This act
9 takes effect January 1, 2024; except that, if a referendum petition is filed
10 pursuant to section 1 (3) of article V of the state constitution against this
11 act or an item, section, or part of this act within the ninety-day period
12 after final adjournment of the general assembly, then the act, item,
13 section, or part will not take effect unless approved by the people at the
14 general election to be held in November 2024 and, in such case, will take
15 effect on the date of the official declaration of the vote thereon by the
16 governor.