

**NOTE: This bill has been prepared for the signatures of the appropriate legislative officers and the Governor. To determine whether the Governor has signed the bill or taken other action on it, please consult the legislative status sheet, the legislative history, or the Session Laws.**



HOUSE BILL 14-1163

BY REPRESENTATIVE(S) Hullinghorst, Becker, Court, Fields, Fischer, Ginal, Labuda, Melton, Pabon, Ryden, Singer, Williams, Young, Ferrandino;  
also SENATOR(S) Heath, Jones, Steadman.

CONCERNING A CLARIFICATION OF THE CAP IMPOSED ON THE ENTERPRISE  
ZONE INVESTMENT TAX CREDIT.

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

**SECTION 1.** In Colorado Revised Statutes, 39-30-104, **amend** (2) (c) (I) introductory portion and (2) (c) (I) (B) as follows:

**39-30-104. Credit against tax - investment in certain property - definition.** (2) (c) (I) For income tax years commencing on or after January 1, 2014, except as provided in subparagraph (II) of this paragraph (c), the amount that may be claimed by a taxpayer for ~~the~~ AN income tax year in which the total qualified investment is made is limited to the lesser of:

(B) Seven hundred ~~and~~ fifty thousand dollars plus any investment tax credit carryovers ~~allowed in subparagraph (III) of this paragraph (c) or~~ previously allowed in subsection (2.5) of this section.

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*Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.*

**SECTION 2. Safety clause.** The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

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Mark Ferrandino  
SPEAKER OF THE HOUSE  
OF REPRESENTATIVES

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Morgan Carroll  
PRESIDENT OF  
THE SENATE

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Marilyn Eddins  
CHIEF CLERK OF THE HOUSE  
OF REPRESENTATIVES

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Cindi L. Markwell  
SECRETARY OF  
THE SENATE

APPROVED \_\_\_\_\_

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John W. Hickenlooper  
GOVERNOR OF THE STATE OF COLORADO