

**Second Regular Session  
Seventy-second General Assembly  
STATE OF COLORADO**

**INTRODUCED**

LLS NO. R20-1312.01 Pierce Lively x2059

**HCR20-1003**

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**HOUSE SPONSORSHIP**

**Saine and Soper,**

**SENATE SPONSORSHIP**

**Marble,**

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**House Committees**

State, Veterans, & Military Affairs

**Senate Committees**

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**HOUSE CONCURRENT RESOLUTION 20-1003**

101     **SUBMITTING TO THE REGISTERED ELECTORS OF THE STATE OF**  
102             **COLORADO AN AMENDMENT TO THE COLORADO CONSTITUTION**  
103             **CONCERNING THE CREATION OF INCOME TAX CREDITS FOR**  
104             **TAXPAYERS WITH QUALIFIED CHILDREN WHO ARE INSTRUCTED**  
105             **AT HOME.**

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**Resolution Summary**

*(Note: This summary applies to this resolution as introduced and does not reflect any amendments that may be subsequently adopted. If this resolution passes third reading in the house of introduction, a resolution summary that applies to the reengrossed version of this resolution will be available at <http://leg.colorado.gov/>.)*

The concurrent resolution creates a state income tax credit for taxpayers who participate in the at-home instruction of a child that either

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.

receives at-home instruction through a homeschool program or is enrolled in a school district, a school operated by a board of cooperative services, a charter school, an institute charter school, a private school, or the Colorado school for the deaf and the blind and receives remote instruction from the school district, board of cooperative services, charter school, institute charter school, private school, or the Colorado school for the deaf and the blind.

The amount of the credit is either:

- ! \$500 for each child who receives at-home instruction for more than 80 but less than 160 days during a tax year; or
- ! \$1,000 for each child who receives at-home instruction for at least 160 days during a tax year.

The credit may be carried forward for 3 years but not refunded.

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1           *Be It Resolved by the House of Representatives of the*  
2           *Seventy-second General Assembly of the State of Colorado, the Senate*  
3           *concurring herein:*

4           **SECTION 1.** At the election held on November 3, 2020, the  
5           secretary of state shall submit to the registered electors of the state the  
6           ballot title set forth in section 2 for the following amendment to the state  
7           constitution:

8           In the constitution of the state of Colorado, **add** section 22 to  
9           article X as follows:

10           **Section 22. Tax credit for children being instructed at home**  
11           **- legislative declaration - definitions.** (1) (a) THE GENERAL ASSEMBLY  
12           DECLARES THAT THE PURPOSE OF THIS TAX CREDIT IS TO ACKNOWLEDGE  
13           THE EXTRA EFFORT AND EXPENSE INCURRED BY COLORADO FAMILIES WHO  
14           ARE EDUCATING THEIR OWN CHILDREN AT HOME.

15           (b) BECAUSE OF THE COVID-19 PANDEMIC, SCHOOLS ARE CLOSED  
16           AND WILL NOT BE REOPENING FULLY IN THE FALL. THIS PLACES AN  
17           ADDITIONAL FINANCIAL BURDEN ON COLORADO FAMILIES. THIS TAX  
18           CREDIT WILL HELP MANY FAMILIES WITH THE RESOURCES THEY NEED TO

1 ENHANCE THEIR CHILD'S EDUCATION.

2 (c) FAMILIES WHO HOMESCHOOL THEIR CHILDREN, WHETHER  
3 THROUGH A NONPUBLIC HOME-BASED EDUCATION PROGRAM, THROUGH  
4 ENROLLMENT IN INDEPENDENT SCHOOL, OR UNDER THE SUPERVISION OF  
5 PUBLIC SCHOOLS THROUGH REMOTE LEARNING, SAVE STATE RESOURCES  
6 AND CONTRIBUTE TO THE WELL-BEING OF CHILDREN AND OUR SOCIETY. IT  
7 IS APPROPRIATE THAT THE LEGISLATURE SHOULD RECOGNIZE THIS  
8 THROUGH A TAX CREDIT PROGRAM.

9 (2) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE  
10 REQUIRES:

11 (a) "AT-HOME INSTRUCTION" MEANS INSTRUCTION THAT A  
12 QUALIFIED CHILD RECEIVES WHILE AT HOME.

13 (b) "DEPARTMENT" MEANS THE DEPARTMENT OF REVENUE.

14 (c) "HOMESCHOOL" MEANS THE EDUCATION OF A CHILD PURSUANT  
15 TO SECTION 22-33-104 (2)(i), COLORADO REVISED STATUTES.

16 (d) "QUALIFIED CHILD" MEANS A DEPENDENT CHILD WHO EITHER:

17 (I) IS HOMESCHOOLED; OR

18 (II) IS ENROLLED IN A SCHOOL DISTRICT, A SCHOOL OPERATED BY  
19 A BOARD OF COOPERATIVE SERVICES, A CHARTER SCHOOL, AN INSTITUTE  
20 CHARTER SCHOOL, A PRIVATE SCHOOL, OR THE COLORADO SCHOOL FOR  
21 THE DEAF AND THE BLIND AND RECEIVES REMOTE INSTRUCTION FROM THE  
22 SCHOOL DISTRICT, BOARD OF COOPERATIVE SERVICES, CHARTER SCHOOL,  
23 INSTITUTE CHARTER SCHOOL, PRIVATE SCHOOL, OR THE COLORADO  
24 SCHOOL FOR THE DEAF AND THE BLIND.

25 (3) (a) FOR INCOME TAX YEARS COMMENCING ON OR AFTER  
26 JANUARY 1, 2020, THERE IS ALLOWED AS A CREDIT AGAINST THE INCOME  
27 TAXES IMPOSED BY ARTICLE 22 OF TITLE 39, COLORADO REVISED

1 STATUTES, AS AMENDED, AN AMOUNT EQUAL TO ONE THOUSAND DOLLARS  
2 FOR EACH QUALIFIED CHILD OF ANY TAXPAYER WHO PARTICIPATES IN THE  
3 AT-HOME INSTRUCTION OF A QUALIFIED CHILD FOR AT LEAST ONE  
4 HUNDRED SIXTY DAYS DURING A TAX YEAR.

5 (b) FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY  
6 1, 2020, THERE IS ALLOWED AS A CREDIT AGAINST THE INCOME TAXES  
7 IMPOSED BY ARTICLE 22 OF TITLE 39, COLORADO REVISED STATUTES, AS  
8 AMENDED, AN AMOUNT EQUAL TO FIVE HUNDRED DOLLARS FOR EACH  
9 QUALIFIED CHILD OF ANY TAXPAYER WHO PARTICIPATES IN THE AT-HOME  
10 INSTRUCTION OF A QUALIFIED CHILD FOR MORE THAN EIGHTY DAYS BUT  
11 LESS THAN ONE HUNDRED SIXTY DAYS DURING A TAX YEAR.

12 (4) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE  
13 INCOME TAXES OTHERWISE DUE ON THE TAXPAYER'S INCOME, THE  
14 AMOUNT OF THE CREDIT NOT USED AS AN OFFSET AGAINST INCOME TAXES  
15 MAY BE CARRIED FORWARD AS A TAX CREDIT AGAINST SUBSEQUENT  
16 YEARS' INCOME TAX LIABILITY FOR A PERIOD NOT EXCEEDING THREE YEAR  
17 AND SHALL BE APPLIED FIRST TO THE EARLIEST YEARS POSSIBLE. ANY  
18 CREDIT REMAINING AFTER SAID PERIOD SHALL NOT BE REFUNDED OR  
19 CREDITED TO THE TAXPAYER.

20 **SECTION 2.** Each elector voting at the election may cast a vote  
21 either "Yes/For" or "No/Against" on the following ballot title: "Shall  
22 there be an amendment to the Colorado constitution concerning the  
23 creation of income tax credits for taxpayers with qualified children who  
24 are instructed at home?"

25 **SECTION 3.** Except as otherwise provided in section 1-40-123,  
26 Colorado Revised Statutes, if at least fifty-five percent of the electors

- 1 voting on the ballot title vote "Yes/For", then the amendment will become
- 2 part of the state constitution.