



# **2021 Annual Report**

Statutory  
Revision  
Committee



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To Members of the General Assembly:

Pursuant to section 2-3-902 (1)(e), C.R.S., we are submitting the 2021 annual report of the Statutory Revision Committee. Formed in 2016, the Committee is charged<sup>1</sup> with "[recommending] legislation annually to effect such changes in the law as it deems necessary in order to modify or eliminate antiquated, redundant, or contradictory rules of law and to bring the law of this state into harmony with modern conditions."

The Committee is staffed by Kristen Forrestal, Nicole Myers, Megan Waples, Conrad Imel, and Jessica Wigent of the Office of Legislative Legal Services.

Any person interested in reporting defects in the law or antiquated, redundant, or contradictory law may contact Committee staff by e-mailing [StatutoryRevision.ga@state.co.us](mailto:StatutoryRevision.ga@state.co.us) or by calling (303) 866-2045.

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<sup>1</sup> § 2-3-902 (1)(d), C.R.S.

# Statutory Revision Committee

## Committee Members\*<sup>2</sup>

Representative Donald Valdez, Chair  
Senator Barbara Kirkmeyer, Vice-Chair  
Representative Mike Lynch  
Senator Dominick Moreno  
Representative Andres Pico  
Representative Steven Woodrow  
Senator Rob Woodward  
Senator Rachel Zenzinger  
Committee Member Patricia Ho, Esq.  
Committee Member Andrew Toft, Esq.

\* Committee members first elected Representative Jeni Arndt to serve as chair at the meeting on February 26, 2021. Representative Arndt served as chair for that first meeting and then resigned from the General Assembly subsequent to winning her election to become the mayor of Fort Collins. The committee elected Representative Valdez to serve as chair at the meeting on April 23, 2021. Representative Woodrow was appointed to fill the vacancy on the committee for that meeting.

## Review of Committee's Work<sup>3</sup>

The committee met twice during the 2021 legislative session. The members considered 15 bills and 14 were approved for introduction. Of those, 13 bills were introduced and passed by the General Assembly.

## Descriptions of Bills Approved for Introduction

### [H.B. 21-1146](#) – *Recommended by: Office of Legislative Legal Services*

In 2020, the GA passed [H.B. 20-1206](#), a sunset bill concerning the practice of mental health professionals. The bill repealed a portion of law that required mental health professionals to be licensed, registered, or certified to perform auricular acudetox. H.B.

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<sup>2</sup> § 2-3-901, C.R.S.

<sup>3</sup> To view the agendas, memos, and bills from previous Committee meetings, as well as the archived audio recordings of meetings, please visit: <https://leg.colorado.gov/committees/statutory-revision-committee/2021-regular-session>.

The Committee has not yet scheduled its next meeting. To receive notices of meetings and agendas, memos, and bill drafts, please subscribe to our [mailing list](#).

21-1146 makes a conforming amendment to clarify that it is not an unlawful act for a professional to perform auricular acudetox without having a license, registration, or certification and brings the practice of auricular acudetox into alignment with the intent of the GA in H.B. 20-1206.

*Status: Signed into law*

**H.B. 21-1152 – Recommended by: Department of Revenue**

The bill repeals the capitol dome restoration fund, as that capitol project, which began in 2010, has since been completed and that statute is now obsolete.

*Status: Signed into law*

**H.B. 21-1153 – Recommended by: Department of Revenue**

Section 39-30-103.5 (2), C.R.S., authorized a taxpayer who made a contribution, prior to 1999, to promote child care in an enterprise zone to claim a tax credit. However, there is currently a tax credit that applies to contributions to promote child care anywhere in Colorado, not just enterprise zones. The bills repeals a credit that is no longer applicable and eliminates a state tax redundancy.

*Status: Signed into law*

**H.B. 21-1154 – Recommended by: Department of Revenue**

The bill removes an obsolete tax credit that only applied during the 1999 tax year. In addition, H.B. 00-1351, enacted in 2000, removed a provision in a statute permitting a child care contribution income tax credit for an in-kind contribution, and the bill removes all references in that statute to an in-kind contribution.

*Status: Signed into law*

**H.B. 21-1155 – Recommended by: Department of Revenue**

The bill updates cross-references, eliminates outdated references, makes a missing conforming amendment, and addresses an anachronism in the sales and use tax statutes.

*Status: Signed into law*

**H.B. 21-1156 – Recommended by: Department of Revenue**

The bill:

- Removes a reference to oil shale in a definition of "producer" as the Department of Revenue hasn't done any withholdings related to oil shale since 1986;

- Expands the defined term "producer" to be "producer or purchaser" to eliminate a redundancy in the law;
- Repeals a reference to a reporting requirement that applied prior to 2007, which can be removed from law without any change to current practices;
- Updates a cross-reference that referenced a repealed subsection so that it now references the current electronic filing provisions; and
- Makes no changes to the administration of the withholding requirements that apply to disbursements to oil and gas interests.

*Status: Signed into law*

**[H.B. 21-1157](#) – Recommended by: Department of Revenue**

The two statutory sections amended in the bill attempt to reference the many types of taxes the Department of Revenue administers; except that multiple references are missing. Because a different statute, section 39-21-102, C.R.S., specifies the scope of article 21 of title 39, C.R.S., and establishes all types of taxes, the bill removes incomplete references to the types of taxes administered by the department and in doing so will also prevent future omissions.

*Status: Signed into law*

**[H.B. 21-1158](#) – Recommended by: Department of Revenue**

The bill cleans up certain sales and use tax exemptions for special fuels, farm equipment, and livestock, including:

- Removing an unnecessary definition that's not used in statute;
- Removing an unnecessary reference to poultry, when poultry is already included in the definition of livestock; and
- Reorganizing special fuel and farm equipment sales and use tax exemptions to prevent any conflicts in the statutes in the future.

*Status: Signed into law*

**[H.B. 21-1177](#) – Recommended by: Department of Revenue**

Several statutes provide sales tax exemptions for certain items but do not provide corresponding use tax exemptions for those items. As a result, the items could become subject to a use tax when a tax-exempt sale occurs. Most statutory sales tax exemptions have corresponding use tax exemptions to ensure this doesn't happen. The bill adds use tax exemptions to these specific sales tax exemptions to address contradictory and defective sections in the law.

*Status: Signed into law*

**H.B. 21-1178** – *Recommended by: Office of Legislative Legal Services*

In 2019, the GA passed [S.B. 19-224](#), a sunset bill concerning the marijuana codes. During the OLLS's review of that bill after passage, some citation, grammatical, and wording errors and inconsistencies were found. HB 21-1178 corrects those errors and inconsistencies.

*Status: Signed into law*

**H.B. 21-1196** – *Recommended by: Office of Legislative Legal Services*

The bill updates the effective date clause of [S.B. 19-263](#), as amended by [S.B. 20-152](#), to ensure that the bill accomplishes its intended legal effect of eliminating the requirement that the state treasurer execute lease-purchase agreements to fund transportation projects during the 2021-2022 state fiscal year if a referred ballot issue that authorizes the state to issue transportation revenue anticipation notes is approved at the November 2021 statewide election.

*Status: Awaiting the Governor's signature*

**H.B. 21-1316** – *Recommended by: Office of the State Controller*

The bill replaces references to "lease-purchase" with "financed purchase of an asset or certificate of participation" to correct a defined term that would otherwise be contradictory to the standards of the Governmental Accounting Standards Board starting in fiscal year 2021-2022.

*Status: Awaiting the Governor's signature*

**S.B. 21-254** – *Recommended by: Governor's Office*

The bill eliminates the obsolete advisory committee that advised the state Department of Human Services on the licensing of child care facilities prior to the creation of the Early Childhood Leadership Commission.

*Status: Awaiting the Governor's signature*

**LLS 21-0284** – *Recommended by: Office of Legislative Legal Services*

The bill modernizes the terminology used in the Colorado Revised Statutes relating to the organization of Colorado state governmental agencies without altering the status of the powers assigned to those agencies pursuant to the "Administrative Organization Act of 1968."

*Status: The bill was not introduced in the 2021 legislative session*