

HOUSE COMMITTEE OF REFERENCE REPORT

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Chairman of Committee

February 26, 2015  
Date

Committee on Health, Insurance, & Environment.

After consideration on the merits, the Committee recommends the following:

HB15-1143 be amended as follows, and as so amended, be referred to the Committee on Finance with favorable recommendation:

1 Amend printed bill, strike everything below the enacting clause and  
2 substitute:

3 "SECTION 1. In Colorado Revised Statutes, **add** 39-22-538 as  
4 follows:

5 **39-22-538. Credit for home health care equipment and**  
6 **services - legislative declaration - definitions - repeal.** (1) THE  
7 GENERAL ASSEMBLY DECLARES THAT THE PURPOSE OF THE TAX  
8 EXPENDITURE IN THIS SECTION IS TO MAKE IT MORE AFFORDABLE FOR  
9 QUALIFYING SENIORS WITH AN ILLNESS, INJURY, OR OTHER CONDITION TO  
10 BE ABLE TO SEEK HEALTH CARE IN THEIR HOMES.

11 (2) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE  
12 REQUIRES:

13 (a) "ADA STANDARDS FOR ACCESSIBLE DESIGN" MEANS THE  
14 STANDARDS SET FORTH IN 28CFR 36 AND PROMULGATED IN ACCORDANCE  
15 WITH THE FEDERAL "AMERICANS WITH DISABILITIES ACT OF 1990", AS  
16 AMENDED, 42 U.S.C. SEC. 12101 ET SEQ.

17 (b) "COSTS" MEANS ANY OUT-OF-POCKET COSTS INCURRED BY THE  
18 QUALIFYING SENIOR AS DOCUMENTED BY RECEIPT, INCLUDING THE COST  
19 OF ANY LABOR NECESSARY TO MAKE HOME MODIFICATIONS.

20 (c) "CREDIT CERTIFICATE" MEANS A CERTIFICATE SIGNED BY A  
21 LICENSED PHYSICIAN, DOCTOR OF MEDICINE, DOCTOR OF OSTEOPATHIC  
22 MEDICINE, PHYSICIAN'S ASSISTANT, NURSE PRACTITIONER, OR A HOME  
23 CARE AGENCY'S COORDINATOR OF CARE THAT LISTS IN DETAIL THE  
24 DURABLE MEDICAL EQUIPMENT, HOME HEALTH CARE SERVICES,

1 TELEHEALTH EQUIPMENT, OR HOUSEHOLD MODIFICATIONS NECESSARY FOR  
2 A QUALIFYING SENIOR'S HOME HEALTH CARE.

3 (d) (I) "DURABLE MEDICAL EQUIPMENT" MEANS EQUIPMENT,  
4 INCLUDING REPAIR AND REPLACEMENT PARTS FOR SUCH EQUIPMENT,  
5 APPROVED IN A CREDIT CERTIFICATE THAT:

6 (A) CAN WITHSTAND REPEATED USE;

7 (B) IS PRIMARILY AND CUSTOMARILY USED TO SERVE A MEDICAL  
8 PURPOSE;

9 (C) IS GENERALLY NOT USEFUL TO A PERSON IN THE ABSENCE OF  
10 ILLNESS OR INJURY; AND

11 (D) IS NOT WORN IN OR ON THE BODY.

12 (II) "DURABLE MEDICAL EQUIPMENT" INCLUDES HOSPITAL BEDS,  
13 INTRAVENOUS POLES AND PUMPS, TRAPEZE BARS, TOILETING AIDS, BATH  
14 AND SHOWER AIDS, STANDING AIDS, PERSONAL EMERGENCY MEDICAL  
15 ALERT DEVICES, AND ADAPTIVE CAR SEATS.

16 (e) "HOME HEALTH CARE SERVICES" MEANS THE MEDICAL OR  
17 NONMEDICAL SERVICES PROVIDED UNDER A PLAN OF CARE DEVELOPED BY  
18 A LICENSED HOME CARE AGENCY AT A PRIVATE RESIDENCE AND APPROVED  
19 IN A CREDIT CERTIFICATE.

20 (f) "HOME MODIFICATION" MEANS THE COSTS OF MATERIALS AND  
21 LABOR AS APPROVED IN A CREDIT CERTIFICATE FOR INSTALLING A STAIR  
22 LIFT, WHEELCHAIR LIFT, CEILING OR PATIENT LIFT, AN ENTRANCE RAMP,  
23 A WALK-IN OR ROLL-IN SHOWER, A WALK-IN TUB, A TOILET OR TOILET  
24 ACCESSORY, OR FOR WIDENING ENTRANCE DOORS OR MAKING SINKS  
25 ACCESSIBLE, SO THAT THE PRIVATE RESIDENCE MEETS ADA STANDARDS  
26 FOR ACCESSIBLE DESIGN.

27 (g) "PRIVATE RESIDENCE" MEANS A QUALIFYING SENIOR'S HOME,  
28 EITHER IN A SINGLE-FAMILY RESIDENCE OR A MULTI-FAMILY RESIDENCE,  
29 THAT IS LOCATED IN COLORADO. PRIVATE RESIDENCE DOES NOT INCLUDE  
30 A SKILLED NURSING FACILITY, ASSISTED LIVING FACILITY, HOSPITAL, OR  
31 OTHER LICENSED HEALTH FACILITY.

32 (h) "QUALIFYING SENIOR" MEANS A COLORADO RESIDENT WHO IS  
33 SEVENTY-FIVE YEARS OR OLDER.

34 (i) "TELEHEALTH EQUIPMENT" MEANS A HOME GLUCOSE  
35 MONITORING DEVICE, A HOME BLOOD PRESSURE MONITORING DEVICE, A  
36 HOME ELECTROCARDIOGRAM DEVICE, A CHRONIC OBSTRUCTIVE  
37 PULMONARY DISORDER MONITOR, A WEIGHT SCALE, A BODY FAT MONITOR,  
38 OR HOME MONITORS FOR RESCUE INHALER USE, INNER EAR INFECTION  
39 DETECTION, OR OXYGEN SATURATION.

40 (3) (a) FOR ANY INCOME TAX YEAR COMMENCING ON OR AFTER  
41 JANUARY 1, 2015, BUT PRIOR TO JANUARY 1, 2018, THERE IS ALLOWED TO

1 ANY QUALIFYING SENIOR AS A CREDIT AGAINST THE TAX IMPOSED BY THIS  
2 ARTICLE A PERCENTAGE, AS SET FORTH IN PARAGRAPH (b) OF THIS  
3 SUBSECTION (3), NOT TO EXCEED THREE THOUSAND DOLLARS PER INCOME  
4 TAX YEAR, OF THE COSTS INCURRED BY THE QUALIFYING SENIOR FOR  
5 DURABLE MEDICAL EQUIPMENT, TELEHEALTH EQUIPMENT, HOME  
6 MODIFICATIONS, OR HOME HEALTH CARE SERVICES IN EACH INCOME TAX  
7 YEAR.

8 (b) THE PERCENTAGE OF THE COSTS INCURRED SHALL BE AS  
9 FOLLOWS:

10 (I) FOR A SINGLE RETURN:

11 FEDERAL TAXABLE INCOME:	12 PERCENTAGE OF THE COSTS 13 INCURRED:
14 \$0 - \$25,000	15 70%
16 \$25,001 - \$45,000	17 35%
18 MORE THAN \$45,000	19 0%

20 (II) FOR A JOINT RETURN:

21 FEDERAL TAXABLE INCOME:	22 PERCENTAGE OF THE COSTS 23 INCURRED:
24 \$0 - \$50,000	25 70%
26 \$50,001 - \$90,000	27 35%
28 MORE THAN \$90,000	29 0%

30 (c) TO CLAIM THE TAX CREDIT ALLOWED IN THIS SECTION, THE  
31 QUALIFYING SENIOR SHALL ATTACH A COPY OF THE CREDIT CERTIFICATE  
32 TO HIS OR HER TAX RETURN. NO TAX CREDIT IS ALLOWED UNDER THIS  
33 SECTION UNLESS THE QUALIFYING SENIOR PROVIDES THE COPY OF THE  
34 CREDIT CERTIFICATE. NOTWITHSTANDING ANY OTHER PROVISION OF LAW,  
35 THE DEPARTMENT OF REVENUE HAS THE AUTHORITY TO REVIEW ALL  
36 NECESSARY RECORDS RELATED TO THE CLAIMING OF THE TAX CREDIT  
37 ALLOWED IN THIS SECTION. SHOULD THE QUALIFIED SENIOR REFUSE TO  
38 ALLOW THE DEPARTMENT OF REVENUE TO REVIEW ANY NECESSARY  
39 RECORDS, THE DEPARTMENT OF REVENUE SHALL DENY THE TAX CREDIT.

40 (4) IF THE CREDIT ALLOWED IN SUBSECTION (3) OF THIS SECTION  
41 EXCEEDS THE AMOUNT OF INCOME TAX DUE ON THE INCOME OF THE  
QUALIFYING SENIOR FOR THE TAX YEAR DURING WHICH THE COSTS WERE  
INCURRED, THE AMOUNT OF THE TAX CREDIT NOT USED AS AN OFFSET  
AGAINST INCOME TAXES IN SUCH INCOME TAX YEAR MAY NOT BE  
ALLOWED AS A REFUND, BUT MAY BE CARRIED FORWARD AND APPLIED  
AGAINST THE INCOME TAX DUE IN EACH OF THE THREE SUCCEEDING  
INCOME TAX YEARS, AND MUST FIRST BE APPLIED AGAINST THE INCOME  
TAX DUE FOR THE EARLIEST OF THE INCOME TAX YEARS POSSIBLE.

(5) NO LATER THAN JANUARY 31, 2016, AND EACH JANUARY 31

1 THROUGH JANUARY 31, 2018, THE DEPARTMENT OF REGULATORY  
2 AGENCIES OR THE DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT  
3 SHALL PROVIDE THE DEPARTMENT OF REVENUE WITH A LIST OF ALL HOME  
4 CARE AGENCIES LICENSED IN THE PREVIOUS CALENDAR YEAR.

5 (6) THIS SECTION IS REPEALED, EFFECTIVE DECEMBER 31, 2022.

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

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