

**Department of Revenue** Taxation Division

Office of Tax Policy P.O. Box 17087 Denver, CO 80217-0087

DOR\_TaxRules@state.co.us

## AGENDA

## Workgroup Meeting – Colorado Child Care Contribution Credit **Background and Administration**

January 23, 2024, at 10 a.m. Register here to participate virtually Call-in number: 1 (669) 900-6833 Meeting ID: 886 0921 7165

Colorado Department of Revenue 1881 Pierce Street Entrance B, Room 110 Lakewood, CO 80214

The Colorado Department of Revenue, Division of Taxation, is hosting a workgroup to study the Colorado Child Care Contribution Credit (credit) pursuant to House Bill 23-1091. The Department is required to develop recommendations regarding:

- Improvements to the structure, oversight, and administration of the credit;
- Mechanisms to inform taxpayers and eligible child care facilities and programs about the availability of the credit;
- The credit's equitable promotion of child care in all communities; and
- Allowing donations of in-kind real property to gualify as an eligible contribution to promote child care.

In addition to other matters the Department may open for discussion, the following items are scheduled for consideration:

- Welcome and Introductions
- Topics for Discussion. We will discuss the background and current administration of the • credit. We seek general input on aspects of the credit that are working well and that could be improved.
  - o Credit structure and general overview
  - o Department oversight
  - o Department administration
- Other comments or issues for consideration
- Adjourn