



**COLORADO**  
**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  
Equity and Visibility**

February 22, 2024, at 10 a.m.  
Register [here](#) to participate virtually  
Call-in number: 1 (669) 900-6833  
Meeting ID: 830 3329 8843

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 qualify 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 whether the credit equitably promotes child care in all communities of the state and seek suggestions to improve the credit's equity and visibility.
  - Mechanisms to inform taxpayers and eligible child care facilities and programs about the availability of the credit.
    - Current practices and ideas to increase promotion of the credit.
  - Does the credit equitably promote child care in all communities?
    - How could the credit be improved to increase equitable promotion of child care in every community in the state?
- Adjourn