**AGENDA**

**Workgroup on Alternative Transportation Options Income Tax Credit.**

March 30, 2023, at 10:00 a.m. Colorado Department of Revenue

1881 Pierce Street

Call-in number: **1 (669) 900-6833** Entrance B, Room 110

‬Meeting ID: **853 4495 8406** Lakewood, CO 80214

The Colorado Department of Revenue, Division of Taxation, is convening a workgroup to discuss the development of a new rule on the alternative transportation options income tax credit enacted in [House Bill 22-1026](https://leg.colorado.gov/bills/hb22-1026). The bill created a new income tax credit for tax years commencing on and after January 1, 2023, but before January 1, 2025, for a specified percentage of the amount spent by an employer to provide alternative transportation options to its Colorado employees. The statute authorizes the Executive Director of the Department to promulgate rules to administer the credit.

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

* Welcome and Introductions
* Topics for Discussion. The Department intends to seek input on the topics listed below but encourages attendees to suggest additional topics for discussion.
  + Are there resources available for the Department to determine what activities are “generally accepted transportation demand management strategies”? Are there “generally accepted transportation demand management strategies” that are not specifically listed in section 39-22-509, C.R.S., that should qualify for the credit?
  + What factors should the Department consider in ensuring that the “amount spent” by an employer is sufficiently linked to the legislative purpose of the credit?
  + Are there generally accepted costs associated with providing employees alternative transportation options and are there resources available for the Department to further understand what should or should not qualify for the credit?
  + Is there a need for the rule to define which costs are included in the “provision of ridesharing vans or low-speed conveyances…” and in “providing vehicles for ridesharing arrangements”?
  + What factors should the Department consider in ensuring that administrative costs were incurred by an employer in organizing, establishing, or administering alternative transportation options programs for its employees and that those costs are sufficiently tied to the legislative purpose of the credit?
  + Do stakeholders, businesses, Transportation Management Associations, or Transportation Management Organizations have suggestions for data collection strategies?
* Other comments or issues for consideration
* Adjourn

We would appreciate your feedback to help us measure and improve the success of the rulemaking program.  If you participate in the rulemaking process, we invite you to complete a [short survey](https://docs.google.com/forms/d/e/1FAIpQLSfwH2HFlbE7ND9LxLurvIbp7X8dnoG65W8VDZ8TPrBRZ9EBKw/viewform).  Follow the link and choose the "I participated in the Rulemaking Process (Announcement, Stakeholder Meeting, or Hearing)" option.