



# COLORADO

Department of Revenue

Taxation Division

Office of Tax Policy  
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## AGENDA

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

September 12, 2024, 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: 872 6471 4014

Lakewood, CO 80214

The Colorado Department of Revenue, Division of Taxation, is convening a workgroup to discuss the promulgation of an income tax rule regarding the alternative transportation options tax credit enacted in [House Bill 22-1026](#).

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

- Welcome and Introductions
- Overview of the rulemaking process and the Department's rulemaking authority
- [Rule 39-22-509](#). Alternative Transportation Options Credit.
  - Goals of the Rule
  - Discuss the terms defined by the rule, particularly "administrative cost," "cash incentives," and "employee."
  - Discuss the proposed definition for "transportation demand management strategy" and the rules for determining whether a strategy is "generally accepted." Discuss proposed exclusions from these terms.
  - Review the rules regarding the requirement to make a particular alternative transportation option available to all employees who are employed in Colorado, including factors for determining whether such an offer is feasible and related reporting requirements.
  - Discuss the rules for calculating certain amounts, including:
    - The amount spent on vehicles;
    - The value of certain alternative transportation options for purposes of the limit on cash incentives;

- The amount spent on ridesharing arrangements; and
- Exclusions from the amount spent.
- o Review the reporting process with form [DR 1323](#) and related due dates.
- o Public Input
- Other comments or issues for consideration
- Next Steps
- 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](#). Follow the link and choose the "I participated in the rulemaking process (written comments, workgroup meeting, or hearing)" option.