

SENATE JOURNAL
Seventy-fourth General Assembly
STATE OF COLORADO
Second Extraordinary Session

1st Legislative Day Monday, August 26, 2024

- Prayer
- By Senator Buckner.
- Call to Order
- The hour of 10:00 a.m. having arrived, pursuant to Executive Order D 2024 009, the Second Extraordinary Session of the Senate of the 74th General Assembly of the State of Colorado was called to order by President Steve Fenberg.
- Roll Call
- Present--34
Excused--1, Danielson
- Quorum
- The President announced a quorum present.
- Pledge
- By Senator Zenzinger.

MESSAGE FROM THE GOVERNOR

D 2024 009

EXECUTIVE ORDER

Call for the Second Extraordinary Session
of the Seventy-Fourth General Assembly

Pursuant to the authority vested in the Governor of the State of Colorado and, in particular, pursuant to Article IV, Section 9 of the Colorado Constitution, and as recognized in Article V, Section 7, I, Jared Polis, Governor of the State of Colorado, hereby find that the following extraordinary occasions exist to convene the Seventy-Fourth General Assembly to meet in special session.

I. Background

Property taxes in Colorado are used to support many important causes including public schools, county and municipal governments, higher education institutions, and special districts, which include fire protection, ambulance, park and recreation, and water and sanitation districts. Property taxes also indirectly support our State budget by providing funding to schools which the State is otherwise required to fund.

At the same time, because of a record increase in property values, property taxes continue to consume an ever increasing percentage of a family's income. Some Coloradans have experienced property tax increases exceeding 30%.

The Colorado General Assembly has made significant efforts to reduce property taxes in a sustainable and responsible way. Senate Bill 22-238, passed with bipartisan support, reduced property tax assessment rates for 2023 and 2024, which reduced assessment valuation from 7.15% to 6.765% of actual value for residential property and 29% to 27.9% of actual value for nonresidential property. During the 2023 special session, the General Assembly, again demonstrating bipartisan effort, further reduced residential property tax rates for 2023 to 6.7% of actual value and increased the amount that is exempt from taxation from \$15,000 to \$55,000. And in the 2024 legislative session, the General Assembly passed Senate Bill 24-233 with bipartisan support and reduced property taxes by \$1.3 billion for 2024 and 2025, providing an average of \$500 in relief for Colorado families, while at the same time prioritizing school funding revenue.

I signed each of these bills to deliver economic relief to hard working Coloradans.

I am calling this extraordinary session to ask the Colorado General Assembly to once again deliver bipartisan property tax relief to help combat the urgent impact of rising property taxes, while protecting revenue for schools and local governments. I am hopeful and optimistic that a compromise can be reached to end the property tax wars and avoid any current or future ballot measures on the subject for the foreseeable future.

This call for an extraordinary session of the General Assembly does not prescribe the specific form that the legislation should take; however, as required by Article IV, Section 9 of the Colorado Constitution, the business to be transacted at this special session shall be limited to the matters stated in Section III of this Executive Order.

II. Purpose and Need

Coloradans continue to be burdened by increasing property taxes and need reliability in the amounts they will pay in future years. I am encouraging the General Assembly to take up legislation that honors the work of legislators and stakeholders over the past weeks. The General Assembly should consider taking legislative action to maintain and lower future tax rates, adopt a tighter property tax cap to further limit how quickly property tax revenue can increase, and implement a cap on property taxes paid to school districts that considers inflation and student growth.

III. Proclamation

I, Jared Polis, Governor of the State of Colorado, with this proclamation find extraordinary occasions exist to convene the Seventy-Fourth General Assembly of this State and summon the members of the Seventy-Fourth General Assembly to meet in Special Session at 10:00 AM on August 26, 2024, at the State Capitol, in the City and County of Denver, and designate the following specific subjects for consideration, appropriate legislative action, and funding:

Concerning property taxes starting with the property tax year commencing on January 1, 2025.

GIVEN under my hand and
the Executive Seal of the State
of Colorado this fifteenth day
of August, 2024.
(signed)
Jared Polis
Governor

On motion of Majority Leader Rodriguez, and with unanimous consent of the Senate, the President appointed Senators Ginal, Roberts, and Rich as members of the Committee to Notify the House of Representatives that the Senate is organized and ready for business.

A majority of all members elected to the Senate having voted in the affirmative, the motion was adopted.

On motion of Majority Leader Rodriguez, and with unanimous consent of the Senate, the President appointed Senators Fields, Winter, and Gardner as members of the Committee to Notify the Governor that the Senate is organized and ready for business.

A majority of all members elected to the Senate having voted in the affirmative, the motion was adopted.

Senate in recess. Senate reconvened.

INTRODUCTION OF RESOLUTIONS

The following resolutions were read by title and referred to the committees indicated:

SCR24B-001 by Senator(s) Hinrichsen; also Representative(s) Woodrow--Submitting to the registered electors of the state of Colorado an amendment to the Colorado constitution concerning authorization for a local government that levies ad valorem tax, which is a property tax on all real and personal property not exempt from taxation, to instead, subject to local voter approval, levy a land value tax, which is a property tax that taxes property based only on the value of the underlying land and without regard to the value of any improvement built or used on the land.
Finance

SCR24B-002 by Senator(s) Baisley and Van Winkle; also Representative(s) Bradley--Submitting to the registered electors of the state of Colorado an amendment to the Colorado constitution concerning the calculation of property tax for special districts.
Finance

Senate in recess. Senate reconvened.

COMMITTEE OF REFERENCE REPORTS

Finance After consideration on the merits, the Committee recommends that SCR24B-001 be postponed indefinitely.

Finance After consideration on the merits, the Committee recommends that SCR24B-002 be postponed indefinitely.

On motion of Majority Leader Rodriguez, the Senate adjourned until 10:00 a.m., Tuesday, August 27, 2024.

Approved:

Steve Fenberg
President of the Senate

Attest:

Cindi L. Markwell
Secretary of the Senate

SENATE JOURNAL
Seventy-fourth General Assembly
STATE OF COLORADO
Second Extraordinary Session

2nd Legislative DayTuesday, August 27, 2024

Call to OrderBy Majority Leader Rodriguez at 10:00 a.m.

On motion of Majority Leader Rodriguez, the Senate adjourned until 10:00 a.m.,
Wednesday, August 28, 2024.

Approved:

Robert Rodriguez
Senate Majority Leader

Attest:

Cindi L. Markwell
Secretary of the Senate

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SENATE JOURNAL
Seventy-fourth General Assembly
STATE OF COLORADO
Second Extraordinary Session

3rd Legislative Day

Wednesday, August 28, 2024

Prayer By Senator Will.

Call to Order By the President at 11:00 a.m.

Roll Call Present--30
 Excused--5, Buckner, Cutter, Ginal, Kolker, Van Winkle
 Present later--5, Buckner, Cutter, Ginal, Kolker, Van Winkle
 Excused later--2, Danielson, Michaelson Jenet

Quorum The President announced a quorum present.

Pledge By Senator Zenzinger.

Approval of the Journal On motion of Senator Smallwood, the Journal of Monday, August 26, 2024, and Tuesday, August 27, 2024, were approved as corrected by the Secretary.

SENATE SERVICES REPORT

Correctly Printed: SCR24B-001 and SCR24B-002.

At the order of the President, Senators Cutter, Ginal, Kolker, and Van Winkle were added to the current roll call.

Senate in recess. Senate reconvened.

MESSAGE FROM THE HOUSE

August 28, 2024
Mr. President:

The House has passed on Third Reading and transmitted to the Revisor of Statutes: HB24B-1001, amended as printed in House Journal, August 27, 2024, and amended on Third Reading as printed in House Journal, August 28, 2024.

MESSAGE FROM THE REVISOR OF STATUTES

August 28, 2024
We herewith transmit:

Without comment, as amended, HB24B-1001.

INTRODUCTION OF BILLS -- FIRST READING

The following bill was read by title and referred to the committees indicated:

HB24B-1001 by Representative(s) McCluskie and Pugliese; also Senator(s) Hansen and Kirkmeyer--
Concerning property tax.
Appropriations

Senate in recess. Senate reconvened.

MESSAGE FROM THE HOUSE

August 28, 2024
Mr. President:

The House has passed on Third Reading and transmitted to the Revisor of Statutes:
HB24B-1003, amended as printed in the House Journal, August 27, 2024, and
HCR24B-1001.

MESSAGE FROM THE REVISOR OF STATUTES

August 28, 2024
We herewith transmit:

Without comment, as amended, HB24B-1003.
Without comment, HCR24B-1001.

At the order of the President, Senator Buckner was added to the current roll call.

INTRODUCTION OF RESOLUTIONS

The following resolution was read by title and referred to the committee indicated:

HCR24B-1001 by Representative(s) Weissman; also Senator(s) Hansen--Submitting to the registered
electors of the state of Colorado an amendment to the Colorado constitution concerning
a requirement that a statewide initiative that impacts local government property tax
revenue or spending of property tax revenue be approved by the voters of a local
government that is impacted by the statewide initiative before it applies to the property
tax revenue of the local government.
Finance

INTRODUCTION OF BILLS -- FIRST READING

The following bill was read by title and referred to the committee indicated:

HB24B-1003 by Representative(s) Soper and Joseph; also Senator(s) Priola and Baisley--Concerning
property tax relief for businesses, and, in connection therewith, expanding and extending
the exemption for agricultural equipment and machinery used in controlled agricultural
facilities.
Finance

Senate in recess. Senate reconvened.

COMMITTEE OF REFERENCE REPORTS

- Appropriations
- After consideration on the merits, the Committee recommends that **HB24B-1001** be **referred** to the Committee of the Whole with favorable recommendation.
- Finance
- After consideration on the merits, the Committee recommends that **HB24B-1003** be **referred** to the Committee of the Whole with favorable recommendation.
- Finance
- After consideration on the merits, the Committee recommends that **HCR24B-1001** be **postponed indefinitely**.

On motion of Majority Leader Rodriguez, and with a majority of those elected to the Senate having voted in the affirmative, HB24B-1001 and HB24B-1003 were made Special Orders at 4:49 p.m.

- Committee of the Whole
- The hour of 4:49 p.m. having arrived, Senator Roberts moved that the Senate resolve itself into the Committee of the Whole for consideration of Special Orders -- Second Reading of Bills, and Senator Roberts was called to act as Chair.

SPECIAL ORDERS -- SECOND READING OF BILLS

The Committee of the Whole having risen, the Chair reported that the following bills, reading at length having been dispensed with by unanimous consent, had been considered and action taken thereon as follows:

- HB24B-1001** by Representative(s) McCluskie and Pugliese; also Senator(s) **Hansen and Kirkmeyer**-- Concerning property tax.
- Ordered revised and placed on the calendar for third reading and final passage.
- HB24B-1003** by Representative(s) Soper and Joseph; also Senator(s) **Priola and Baisley**--Concerning property tax relief for businesses, and, in connection therewith, expanding and extending the exemption for agricultural equipment and machinery used in controlled agricultural facilities.
- Ordered revised and placed on the calendar for third reading and final passage.

ADOPTION OF THE REPORT OF THE COMMITTEE OF THE WHOLE

On motion of Senator Zenzinger, the report of the Committee of the Whole was **adopted** on the following roll call vote:

YES	33	NO	0	EXCUSED	2	ABSENT	0
Baisley	Y	Ginal	Y	Marchman	Y	Simpson	Y
Bridges	Y	Gonzales	Y	Michaelson	E	Smallwood	Y
Buckner	Y	Hansen	Y	Mullica	Y	Sullivan	Y
Coleman	Y	Hinrichsen	Y	Pelton B.	Y	Van Winkle	Y
Cutter	Y	Jaquez	Y	Pelton R.	Y	Will	Y
Danielson	E	Kirkmeyer	Y	Priola	Y	Winter F.	Y
Exum	Y	Kolker	Y	Rich	Y	Zenzinger	Y
Fields	Y	Liston	Y	Roberts	Y	President	Y
Gardner	Y	Lundeen	Y	Rodriguez	Y		

The Committee of the Whole took the following action:
Passed on second reading: HB24B-1001 and HB24B-1003.

On motion of Majority Leader Rodriguez, the Senate adjourned until 9:30 a.m., Thursday, August 29, 2024.

Approved:

Steve Fenberg
President of the Senate

Attest:

Cindi L. Markwell
Secretary of the Senate

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