

**Second Regular Session  
Sixty-sixth General Assembly  
STATE OF COLORADO**

**ENGROSSED**

*This Version Includes All Amendments Adopted  
on Second Reading in the House of Introduction*

LLS NO. 08-0649.01 Esther van Mourik

**HOUSE BILL 08-1110**

---

**HOUSE SPONSORSHIP**

**Witwer**, Curry, Lambert, Lundberg, Massey, McNulty, Mitchell V., Roberts, and White

**SENATE SPONSORSHIP**

**Kopp**, Gibbs, Harvey, Mitchell S., and Renfroe

---

**House Committees**

Finance  
Appropriations

**Senate Committees**

---

**A BILL FOR AN ACT**

101     **CONCERNING AN INCOME TAX DEDUCTION FOR A LANDOWNER'S**  
102             **DIRECT COSTS INCURRED IN PERFORMING WILDFIRE MITIGATION**  
103             **MEASURES.**

---

**Bill Summary**

*(Note: This summary applies to this bill as introduced and does not necessarily reflect any amendments that may be subsequently adopted.)*

Allows an income tax deduction for a landowner who performs wildfire mitigation measures on private land in a wild land-urban interface area.

Defines terms.

---

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
*Capital letters indicate new material to be added to existing statute.*  
*Dashes through the words indicate deletions from existing statute.*

HOUSE  
Amended 2nd Reading  
February 18, 2008

1 *Be it enacted by the General Assembly of the State of Colorado:*

2 **SECTION 1.** 39-22-104 (4), Colorado Revised Statutes, is  
3 amended BY THE ADDITION OF A NEW PARAGRAPH to read:

4 **39-22-104. Income tax imposed on individuals, estates, and**  
5 **trusts - single rate - definitions.** (4) There shall be subtracted from  
6 federal taxable income:

7 (n) (I) (A) FOR INCOME TAX YEARS COMMENCING ON OR AFTER  
8 JANUARY 1, 2009, BUT PRIOR TO JANUARY 1, 2014, AN AMOUNT EQUAL TO  
9 FIFTY PERCENT OF A LANDOWNER'S DIRECT AND ACTUAL COSTS INCURRED  
10 IN PERFORMING WILDFIRE MITIGATION MEASURES IN THAT INCOME TAX  
11 YEAR ON HIS OR HER PROPERTY LOCATED WITHIN THE STATE; EXCEPT THAT  
12 THE AMOUNT OF THE DEDUCTION CLAIMED IN AN INCOME TAX YEAR SHALL  
13 NOT EXCEED TWO THOUSAND FIVE HUNDRED DOLLARS OR THE TOTAL  
14 AMOUNT OF THE LANDOWNER'S FEDERAL TAXABLE INCOME FOR THE  
15 INCOME TAX YEAR FOR WHICH THE DEDUCTION IS CLAIMED, WHICHEVER  
16 IS LESS.

17 (B) IN THE CASE OF TWO INDIVIDUALS FILING A JOINT RETURN, THE  
18 AMOUNT SUBTRACTED FROM FEDERAL TAXABLE INCOME SHALL NOT  
19 EXCEED TWO THOUSAND FIVE HUNDRED DOLLARS IN ANY TAXABLE YEAR.  
20 IN THE CASE OF A MARRIED INDIVIDUAL WHO FILES A SEPARATE RETURN,  
21 ONLY ONE INDIVIDUAL IN THE MARRIAGE MAY CLAIM THE DEDUCTION  
22 SPECIFIED IN THIS PARAGRAPH (n).

23 (C) IN THE CASE OF REAL PROPERTY OWNED AS TENANTS IN  
24 COMMON, THE DEDUCTION ALLOWED PURSUANT TO THIS PARAGRAPH (n)  
25 SHALL ONLY BE ALLOWED TO ONE OF THE INDIVIDUALS OF THE OWNERSHIP  
26 GROUP.

27 (II) A LANDOWNER WHO PERFORMS WILDFIRE MITIGATION

1 MEASURES ON HIS OR HER REAL PROPERTY LOCATED WITHIN THE STATE  
2 MAY CLAIM THE DEDUCTION AUTHORIZED BY THIS PARAGRAPH (n) IF THE  
3 WILDFIRE MITIGATION MEASURES ARE PERFORMED IN A WILD LAND-URBAN  
4 INTERFACE AREA AND ARE AUTHORIZED BY A COMMUNITY WILDLAND  
5 PROTECTION PLAN ADOPTED BY A LOCAL GOVERNMENT WITHIN THE  
6 INTERFACE AREA.

7 (III) FOR PURPOSES OF THIS PARAGRAPH (n), UNLESS THE CONTEXT  
8 OTHERWISE REQUIRES:

9 (A) "COMMUNITY WILDLAND PROTECTION PLAN" MEANS A  
10 LOCALLY DEVELOPED, COLLABORATIVE PLAN ON HOW THE COMMUNITY  
11 WILL REDUCE THE RISK OF WILDFIRE, INCLUDING AMONG OTHER THINGS  
12 IDENTIFICATION OF STRATEGIC SITES AND METHODS FOR FUEL REDUCTION  
13 PROJECTS.

14 (B) "LANDOWNER" MEANS ANY OWNER OF RECORD OF PRIVATE  
15 LAND LOCATED WITHIN THE STATE, INCLUDING ANY EASEMENT,  
16 RIGHT-OF-WAY, OR ESTATE IN THE LAND, AND INCLUDES THE HEIRS,  
17 SUCCESSORS, AND ASSIGNS OF SUCH LAND, AND SHALL NOT INCLUDE ANY  
18 PARTNERSHIP, S CORPORATION, OR OTHER SIMILAR ENTITY THAT OWNS  
19 PRIVATE LAND AS AN ENTITY.

20 (C) "WILDFIRE MITIGATION MEASURES" MEANS THE REDUCTION OF  
21 HAZARDOUS FUELS, INCLUDING LIVE VEGETATION, DUFF AND DEAD WOOD,  
22 FROM THE PROPERTY IN ACCORDANCE WITH THE COMMUNITY WILDLAND  
23 PROTECTION PLAN.

24 (IV) THIS PARAGRAPH (n) IS REPEALED, EFFECTIVE JANUARY 1,  
25 2015.

26 **SECTION 2. Effective date.** This act shall take effect at 12:01  
27 a.m. on the day following the expiration of the ninety-day period after

1 final adjournment of the general assembly that is allowed for submitting  
2 a referendum petition pursuant to article V, section 1 (3) of the state  
3 constitution, (August 6, 2008, if adjournment sine die is on May 7, 2008);  
4 except that, if a referendum petition is filed against this act or an item,  
5 section, or part of this act within such period, then the act, item, section,  
6 or part, if approved by the people, shall take effect on the date of the  
7 official declaration of the vote thereon by proclamation of the governor.