

Second Time's A Charm?

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Background on Colorado's Tax Expenditures and Review Process

Statute requires us to look at each tax expenditure at least once every 5 years. It also lays out what information we should try to collect, such as talking to stakeholders and reviewing other states policies. There are currently about 250 expenditures in Colorado. There is an interim committee on tax policy that is responsible for reviewing our reports. We began our second round of reports about one year ago.

Our reports can be found on our website at <https://leg.colorado.gov/node/1147256>

Questions We're Thinking About

- Can we offer something new when covering the same ground?

- In what other areas can we provide information?

- What do we do if the Legislature hasn't taken the action on our last report?

- What do we do when we our views and approach have changed?