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House Finance Committee

Colorado General Assembly

Dear Rep. Snyder, Rep. Joseph, and House Finance Committee members:

I am writing as a member of the League of Women Voters of Colorado’s Legislative Action Committee to testify in in support of amending HB23-1129 Tax Credit Lifebuoy Apparatus.

***Background***

[HB23-1129](https://leg.colorado.gov/bills/HB23-1129) – Tax Credit Lifebuoy Apparatus was introduced in the wake of a young teenager’s tragic death while saving others from drowning in a small Roxborough Village subdivision lake in late November, 2022, and the bill, the "Dyllan Whittenburg Act", is named for him.  The stated purpose of the bill is “to induce certain designated behavior by taxpayers, specifically the purchase and installation of lifebuoy apparatuses,” and the effectiveness of the credit in achieving its purpose is to be gauged “based on the number of credits that are claimed.”

***Observations***

Bodies of water in subdivisions are amenities developers provide for the benefit of the subdivision’s homeowners.  Such amenities present certain known hazards, which the proposed bill tacitly acknowledges.

By the terms of the proposed bill, the installation, number and placement of lifebuoy apparatuses are entirely at the discretion of the subdivision’s developer.  There is no requirement for conformity to best practices, nor for a needs assessment, nor for correlating the $1,500 fixed tax credit to the actual cost of building and installing the apparatuses.

The proposed bill has no provisions for the maintenance, upkeep or replacement of lifebuoy apparatuses, all of which constitute a critical part of such an installation.  Nor does it have provisions for tax credits for non-developers, such as individual homeowners or homeowner associations that might wish to provide such apparatuses for bodies of water in their subdivisions.

The proposed bill has no provisions for independent assessments of the quality, need or numbers of individual installations, nor for the criteria to be used in such assessments.  The stated purpose of the proposed bill is “to induce certain designated behavior by taxpayers, specifically the purchase and installation of lifebuoy apparatuses,” but no reason is given for why such behavior should be *induced*, rather than *required*.

The LWVCO’s purpose in proposing that HB23-1129 be amended is to shift responsibility for lifebuoy apparatus-related water safety to local regulatory authorities through building code provisions, as the best method of mitigating the hazards posed by bodies of water in residential areas.  These code provisions could define the location, numbers and installation of lifebuoy apparatuses and could regulate their upkeep and replacement, based on industry standards and best practices.  This would help to ensure the installations’ ongoing effectiveness in protecting the health and safety of the residents.  The cost of such installations would be a tax deduction for developers, incurred in the normal course of business, rather than through HB23-1129’s current proposed tax credits.

***Amendment Language***

The LWVCO supports amendment language that addresses the protection the health and safety of the residents of subdivisions, and mitigation of the hazards of bodies of water in those areas.  We support language that charges local agencies with maintaining and enforcing building codes regarding the design, installation, maintenance and replacement of lifebuoy apparatuses, as well as defining their locations, numbers and deployment, based on industry standards and best practices.  The League also supports amendment language that eliminates tax credits as an unnecessary incentive.

Sincerely,

Mary Anne Davitt, Volunteer Lobbyist

League of Women Voters of Colorado Legislative Action Committee

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The League is a nonpartisan organization that encourages informed and active participation in government and influences public policy through education and advocacy. Our membership spans the state of Colorado with 19 local leagues operating throughout the state.