

First Regular Session
Sixty-eighth General Assembly
STATE OF COLORADO

ENGROSSED

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

LLS NO. 11-0299.01 Troy Bratton

SENATE BILL 11-109

SENATE SPONSORSHIP

Shaffer B.,

HOUSE SPONSORSHIP

Solano,

Senate Committees

Education
Finance
Appropriations

House Committees

A BILL FOR AN ACT

101 **CONCERNING THE CREATION OF A VOLUNTARY CONTRIBUTION**
102 **DESIGNATION BENEFITING THE PUBLIC EDUCATION FUND TO**
103 **APPEAR ON THE STATE INDIVIDUAL INCOME TAX RETURN FORMS,**
104 **AND MAKING AN APPROPRIATION THEREFOR.**

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://www.leg.state.co.us/billsummaries>.)

For income tax years commencing on or after January 1, 2011, but before January 1, 2021, the bill requires a voluntary contribution

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.

SENATE
Amended 2nd Reading
April 29, 2011

designation line for the public education fund (fund) to appear as the first voluntary contribution designation line on state individual income tax return forms.

The department of revenue must determine annually the total amount designated to the fund and report that amount to the state treasurer and the general assembly. The state treasurer shall credit that amount to the fund.

Finally, the general assembly must appropriate annually from the fund to the department of revenue its costs of administering contributions to the fund. All moneys remaining in the fund at the end of a fiscal year shall be appropriated to the department of education and the department of higher education as specified.

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

2 **SECTION 1.** 39-22-1001 (6), Colorado Revised Statutes, is
3 amended to read:

4 **39-22-1001. Limitation on the duration of voluntary**
5 **contribution programs.** (6) FOR INCOME TAX YEARS COMMENCING
6 PRIOR TO JANUARY 1, 2011, no more than fifteen voluntary contributions
7 shall appear on Colorado income tax returns in any income tax year. FOR
8 INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2011, NO
9 MORE THAN TWENTY VOLUNTARY CONTRIBUTIONS SHALL APPEAR ON
10 COLORADO INCOME TAX RETURNS IN ANY INCOME TAX YEAR.

11 **SECTION 2.** Article 22 of title 39, Colorado Revised Statutes, is
12 amended BY THE ADDITION OF A NEW PART to read:

13 PART 39
14 PUBLIC EDUCATION FUND
15 VOLUNTARY CONTRIBUTION

16 **39-22-3901. Legislative declaration.** (1) THE GENERAL
17 ASSEMBLY HEREBY FINDS AND DECLARES THAT:

18 (a) OF ALL OF THE SERVICES PROVIDED BY STATE AND LOCAL
19 GOVERNMENTS, PUBLIC EDUCATION, BEGINNING WITH PRESCHOOL,

1 EXERCISES THE MOST WIDESPREAD, DIRECT INFLUENCE ON THE CITIZENS
2 OF THE STATE, ENSURING THEM A WIDER RANGE OF OPPORTUNITIES AND A
3 GREATER LIKELIHOOD OF ECONOMIC SUCCESS;

4 (b) IN PROVIDING A WELL-EDUCATED CITIZENRY, A WELL-FUNDED,
5 EFFECTIVE PRESCHOOL AND PUBLIC EDUCATION SYSTEM ALSO INCREASES
6 THE LIKELIHOOD THAT THE STATE WILL ENJOY A STRONG ECONOMY THAT
7 ATTRACTS INVESTMENT BY BUSINESSES AND INDUSTRIES THAT FURTHER
8 IMPROVE THE STANDARD OF LIVING FOR THE PEOPLE OF THE STATE; AND

9 (c) DURING PERIODS OF BUDGETARY REDUCTIONS, IT IS CRUCIAL
10 THAT THE STATE MAINTAINS FUNDING FOR PRESCHOOL TO THE GREATEST
11 EXTENT POSSIBLE.

12 (2) IN ORDER TO ASSIST IN FUNDING PRESCHOOL, THE GENERAL
13 ASSEMBLY RECOGNIZES THAT MANY CITIZENS OF COLORADO MAY BE
14 WILLING TO PROVIDE MONEYS TO AID THE PRESCHOOL AND PUBLIC
15 EDUCATION SYSTEM IN ITS EFFORTS. IT IS THEREFORE THE INTENT OF THE
16 GENERAL ASSEMBLY TO PROVIDE COLORADANS WITH THE OPPORTUNITY
17 TO SUPPORT PRESCHOOL AND PUBLIC EDUCATION BY ALLOWING CITIZENS
18 TO MAKE A VOLUNTARY CONTRIBUTION ON THEIR STATE INCOME TAX
19 RETURN FORM TO THE PUBLIC EDUCATION FUND FOR SUCH A PURPOSE.

20 **39-22-3902. Voluntary contribution designation - procedure.**
21 FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2011,
22 BUT PRIOR TO JANUARY 1, 2021, THE COLORADO STATE INDIVIDUAL
23 INCOME TAX RETURN FORM SHALL CONTAIN A LINE WHEREBY EACH
24 INDIVIDUAL TAXPAYER MAY DESIGNATE THE AMOUNT OF THE
25 CONTRIBUTION, IF ANY, THE INDIVIDUAL WISHES TO MAKE TO THE PUBLIC
26 EDUCATION FUND CREATED IN SECTION 39-22-3903 (1). THE VOLUNTARY
27 CONTRIBUTION LINE REQUIRED BY THIS SECTION SHALL APPEAR ON THE

1 INDIVIDUAL INCOME TAX RETURN FORM ABOVE ANY OTHER VOLUNTARY
2 CONTRIBUTION LINE APPEARING ON THE FORM.

3 **39-22-3903. Contributions credited to the public education**
4 **fund - creation - appropriation.** (1) THE DEPARTMENT OF REVENUE
5 SHALL DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED
6 PURSUANT TO SECTION 39-22-3902 AND SHALL REPORT THAT AMOUNT TO
7 THE STATE TREASURER AND TO THE GENERAL ASSEMBLY. THE STATE
8 TREASURER SHALL CREDIT THAT AMOUNT TO THE PUBLIC EDUCATION
9 FUND, WHICH FUND IS HEREBY CREATED IN THE STATE TREASURY. ALL
10 INTEREST DERIVED FROM THE DEPOSIT AND INVESTMENT OF MONEYS IN
11 THE FUND SHALL BE CREDITED TO THE FUND.

12 (2) THE GENERAL ASSEMBLY SHALL APPROPRIATE ANNUALLY
13 FROM THE PUBLIC EDUCATION FUND TO THE DEPARTMENT OF REVENUE ITS
14 COSTS OF ADMINISTERING MONEYS DESIGNATED AS CONTRIBUTIONS TO
15 THE FUND. ALL MONEYS REMAINING IN THE FUND AT THE END OF THE
16 FISCAL YEAR, AFTER SUBTRACTING THE APPROPRIATION TO THE
17 DEPARTMENT OF REVENUE, SHALL BE APPROPRIATED TO THE DEPARTMENT
18 OF EDUCATION FOR USE IN THE COLORADO PRESCHOOL PROGRAM CREATED
19 IN ARTICLE 28 OF TITLE 22, C.R.S.

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21 **39-22-3904. Repeal of part.** THIS PART 39 IS REPEALED,
22 EFFECTIVE JANUARY 1, 2022, UNLESS THE VOLUNTARY CONTRIBUTION TO
23 THE PUBLIC EDUCATION FUND ESTABLISHED BY THIS PART 39 IS
24 CONTINUED OR REESTABLISHED BY THE GENERAL ASSEMBLY ACTING BY
25 BILL PRIOR TO SAID DATE.

26 **SECTION 3. Appropriation.** (1) In addition to any other
27 appropriation, there is hereby appropriated, out of any moneys in the

1 public education fund created in section 39-22-3903 (1), Colorado
2 Revised Statutes, not otherwise appropriated, to the department of
3 revenue, for the fiscal year beginning July 1, 2011, the sum of sixty
4 thousand six hundred fifty-six dollars (\$60,656) cash funds, or so much
5 thereof as may be necessary, for the implementation of this act.

6 (2) In addition to any other appropriation, there is hereby
7 appropriated to the governor - lieutenant governor - state planning and
8 budgeting, for allocation to the office of information technology, for the
9 fiscal year beginning July 1, 2011, the sum of thirty-seven thousand
10 dollars (\$37,000), or so much thereof as may be necessary, for the
11 provision of programming services to the department of revenue related
12 to the implementation of this act. Said sum shall be from reappropriated
13 funds received from the department of revenue out of the appropriation
14 made in subsection (1) of this section.

15 **SECTION 4. Safety clause.** The general assembly hereby finds,
16 determines, and declares that this act is necessary for the immediate
17 preservation of the public peace, health, and safety.