

First Regular Session
Sixty-eighth General Assembly
STATE OF COLORADO

REVISED

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

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

Finance
Appropriations

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.*

HOUSE
Am ended 2nd Reading
May 10, 2011

SENATE
3rd Reading Unam ended
May 2, 2011

SENATE
Am ended 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 [REDACTED]
3 **SECTION 1.** Article 22 of title 39, Colorado Revised Statutes, is
4 amended BY THE ADDITION OF A NEW PART to read:

5 PART 39

6 PUBLIC EDUCATION FUND

7 VOLUNTARY CONTRIBUTION

8 **39-22-3901. Legislative declaration.** (1) THE GENERAL
9 ASSEMBLY HEREBY FINDS AND DECLARES THAT:

10 (a) OF ALL OF THE SERVICES PROVIDED BY STATE AND LOCAL
11 GOVERNMENTS, PUBLIC EDUCATION, BEGINNING WITH PRESCHOOL,
12 EXERCISES THE MOST WIDESPREAD, DIRECT INFLUENCE ON THE CITIZENS
13 OF THE STATE, ENSURING THEM A WIDER RANGE OF OPPORTUNITIES AND A
14 GREATER LIKELIHOOD OF ECONOMIC SUCCESS;

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

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

4 (2) IN ORDER TO ASSIST IN FUNDING PRESCHOOL, THE GENERAL
5 ASSEMBLY RECOGNIZES THAT MANY CITIZENS OF COLORADO MAY BE
6 WILLING TO PROVIDE MONEYS TO AID THE PRESCHOOL AND PUBLIC
7 EDUCATION SYSTEM IN ITS EFFORTS. IT IS THEREFORE THE INTENT OF THE
8 GENERAL ASSEMBLY TO PROVIDE COLORADANS WITH THE OPPORTUNITY
9 TO SUPPORT PRESCHOOL AND PUBLIC EDUCATION BY ALLOWING CITIZENS
10 TO MAKE A VOLUNTARY CONTRIBUTION ON THEIR STATE INCOME TAX
11 RETURN FORM TO THE PUBLIC EDUCATION FUND FOR SUCH A PURPOSE.

12 **39-22-3902. Voluntary contribution designation - procedure.**

13 FOR THE FIVE CONSECUTIVE INCOME TAX YEARS IMMEDIATELY
14 FOLLOWING THE YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN
15 CERTIFICATION WITH THE REVISOR OF STATUTES AS SPECIFIED IN SECTION
16 39-22-1001 (8), AS ENACTED BY HOUSE BILL 11-1097, ENACTED IN 2011,
17 THAT A LINE HAS BECOME AVAILABLE AND THE PUBLIC EDUCATION FUND
18 VOLUNTARY CONTRIBUTION IS NEXT IN THE QUEUE, THE COLORADO STATE
19 INDIVIDUAL INCOME TAX RETURN FORM SHALL CONTAIN A LINE WHEREBY
20 EACH INDIVIDUAL TAXPAYER MAY DESIGNATE THE AMOUNT OF THE
21 CONTRIBUTION, IF ANY, THE INDIVIDUAL WISHES TO MAKE TO THE PUBLIC
22 EDUCATION FUND CREATED IN SECTION 39-22-3903 (1). ■ ■ ■

23 **39-22-3903. Contributions credited to the public education**

24 **fund - creation - appropriation.** (1) THE DEPARTMENT OF REVENUE
25 SHALL DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED
26 PURSUANT TO SECTION 39-22-3902 AND SHALL REPORT THAT AMOUNT TO
27 THE STATE TREASURER AND TO THE GENERAL ASSEMBLY. THE STATE

1 TREASURER SHALL CREDIT THAT AMOUNT TO THE PUBLIC EDUCATION
2 FUND, WHICH FUND IS HEREBY CREATED IN THE STATE TREASURY. ALL
3 INTEREST DERIVED FROM THE DEPOSIT AND INVESTMENT OF MONEYS IN
4 THE FUND SHALL BE CREDITED TO THE FUND.

5 (2) THE GENERAL ASSEMBLY SHALL APPROPRIATE ANNUALLY
6 FROM THE PUBLIC EDUCATION FUND TO THE DEPARTMENT OF REVENUE ITS
7 COSTS OF ADMINISTERING MONEYS DESIGNATED AS CONTRIBUTIONS TO
8 THE FUND. ALL MONEYS REMAINING IN THE FUND AT THE END OF THE
9 FISCAL YEAR, AFTER SUBTRACTING THE APPROPRIATION TO THE
10 DEPARTMENT OF REVENUE, SHALL BE APPROPRIATED TO THE DEPARTMENT
11 OF EDUCATION FOR USE IN THE COLORADO PRESCHOOL PROGRAM CREATED
12 IN ARTICLE 28 OF TITLE 22, C.R.S.

13 ==
14 **39-22-3904. Repeal of part.** THIS PART 39 IS REPEALED,
15 EFFECTIVE JANUARY 1 OF THE SIXTH INCOME TAX YEAR FOLLOWING THE
16 YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION
17 WITH THE REVISOR OF STATUTES AS SPECIFIED IN SECTION 39-22-1001 (8),
18 AS ENACTED BY HOUSE BILL 11-1097, ENACTED IN 2011, THAT A LINE HAS
19 BECOME AVAILABLE AND THE PUBLIC EDUCATION FUND VOLUNTARY
20 CONTRIBUTION IS NEXT IN THE QUEUE, UNLESS THE VOLUNTARY
21 CONTRIBUTION TO THE PUBLIC EDUCATION FUND ESTABLISHED BY THIS
22 PART 39 IS CONTINUED OR REESTABLISHED BY THE GENERAL ASSEMBLY
23 ACTING BY BILL PRIOR TO SAID DATE.

24 **SECTION 2. Appropriation.** (1) In addition to any other
25 appropriation, there is hereby appropriated, out of any moneys in the
26 public education fund created in section 39-22-3903 (1), Colorado
27 Revised Statutes, not otherwise appropriated, to the department of

1 revenue, for the fiscal year beginning July 1, 2011, the sum of [REDACTED]
2 thirty-three thousand two hundred fifty-six dollars (\$33,256) cash funds,
3 or so much thereof as may be necessary, for the implementation of this
4 act.

5 (2) In addition to any other appropriation, there is hereby
6 appropriated to the governor - lieutenant governor - state planning and
7 budgeting, for allocation to the office of information technology, for the
8 fiscal year beginning July 1, 2011, the sum of [REDACTED] twenty-nine thousand
9 six hundred dollars (\$29,600), or so much thereof as may be necessary,
10 for the provision of programming services to the department of revenue
11 related to the implementation of this act. Said sum shall be from
12 reappropriated funds received from the department of revenue out of the
13 appropriation made in subsection (1) of this section.

14 **SECTION 3. Safety clause.** The general assembly hereby finds,
15 determines, and declares that this act is necessary for the immediate
16 preservation of the public peace, health, and safety.