

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

**ENGROSSED**

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

LLS NO. 10-0805.01 Richard Sweetman

**SENATE BILL 10-149**

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**SENATE SPONSORSHIP**

**Tapia**, Keller, White

**HOUSE SPONSORSHIP**

**Ferrandino**, Pommer, Lambert

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**Senate Committees**  
Appropriations

**House Committees**

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**A BILL FOR AN ACT**

101 **CONCERNING ADVANCEMENTS TO COUNTIES FROM THE COUNTY TAX**  
102 **BASE RELIEF FUND.**

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**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/bills/summaries>.)*

The bill clarifies the formula by which advancements are made to counties from the county tax base relief fund (fund) in any year in which appropriations to the fund are insufficient to cover all advancements. For the 2009-10, 2010-11, and 2011-12 fiscal years, the bill limits advancements from the fund to those advancements that may be made as

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  
2nd Reading Unamended  
February 19, 2010

tier 1 advancements.

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

2           **SECTION 1.** 26-1-126 (2.1) (b) and (4) (a), Colorado Revised  
3 Statutes, are amended, and the said 26-1-126 is further amended BY THE  
4 ADDITION OF A NEW SUBSECTION, to read:

5           **26-1-126. County contingency fund - county tax base relief**  
6 **fund - creation - repeal.** (2.1) (b) For the fiscal year beginning July 1,  
7 2008, and for each fiscal year thereafter, a county's qualification for an  
8 advancement from the county tax base relief fund during the fiscal year  
9 shall be based upon a three-tiered system whereby a county may qualify  
10 for a distribution of moneys from one or more tiers. FOR ANY FISCAL  
11 YEAR IN WHICH APPROPRIATIONS TO THE COUNTY TAX BASE RELIEF FUND  
12 ARE INSUFFICIENT TO PROVIDE ADVANCEMENTS FROM EACH TIER AS  
13 DESCRIBED IN SUBSECTIONS (3) AND (4) OF THIS SECTION:

14           (I) ANY MONEYS APPROPRIATED TO THE COUNTY TAX BASE RELIEF  
15 FUND SHALL FIRST BE USED TO PROVIDE ADVANCEMENTS FROM TIER 1;

16           (II) IF SUFFICIENT MONEYS ARE APPROPRIATED TO PROVIDE ALL  
17 ADVANCEMENTS FROM TIER 1, THE REMAINING MONEYS SHALL BE USED TO  
18 PROVIDE ADVANCEMENTS FROM TIER 2; AND

19           (III) IF SUFFICIENT MONEYS ARE APPROPRIATED TO PROVIDE ALL  
20 ADVANCEMENTS FROM TIER 1 AND TIER 2, THE REMAINING MONEYS SHALL  
21 BE USED TO PROVIDE ADVANCEMENTS FROM TIER 3.

22           (4) (a) EXCEPT AS PROVIDED IN PARAGRAPH (b) OF SUBSECTION  
23 (2.1) OF THIS SECTION, in the event appropriations are insufficient to cover  
24 advancements FROM ONE OR MORE TIERS AS provided for in this section,  
25 ~~at~~ THE advancements FROM A TIER FROM WHICH APPROPRIATIONS ARE

1 INSUFFICIENT TO COVER ALL ADVANCEMENTS FROM THAT TIER shall be  
2 prorated on the basis of total claims submitted in proportion to ~~funds~~  
3 MONEYS available. As ~~funds~~ MONEYS are advanced, any adjustments  
4 shall be made from subsequent ~~monthly~~ payments for this purpose.

5 (6) (a) NOTWITHSTANDING ANY PROVISION OF SUBSECTION (2) OR  
6 (3) OF THIS SECTION TO THE CONTRARY, FOR THE 2009-10, 2010-11, AND  
7 2011-12 FISCAL YEARS, A COUNTY'S QUALIFICATION FOR AN  
8 ADVANCEMENT FROM THE COUNTY TAX BASE RELIEF FUND SHALL BE  
9 LIMITED TO THE AMOUNT, IF ANY, THAT THE COUNTY IS QUALIFIED TO  
10 RECEIVE FROM TIER 1, AS DESCRIBED IN PARAGRAPH (a) OF SUBSECTION  
11 (3) OF THIS SECTION.

12 (b) THIS SUBSECTION (6) IS REPEALED, EFFECTIVE JULY 1, 2012.

13 **SECTION 2. Safety clause.** The general assembly hereby finds,  
14 determines, and declares that this act is necessary for the immediate  
15 preservation of the public peace, health, and safety.