

**First Regular Session
Sixty-eighth General Assembly
STATE OF COLORADO**

PREAMENDED

*This Unofficial Version Includes Committee
Amendments Not Yet Adopted on Second Reading*

LLS NO. 11-0299.01 Troy Bratton

SENATE BILL 11-109

SENATE SPONSORSHIP

Shaffer B.,

HOUSE SPONSORSHIP

Solano,

Senate Committees

Education

Finance

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.**

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

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.*

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,
20 EXERCISES THE MOST WIDESPREAD, DIRECT INFLUENCE ON THE CITIZENS

1 OF THE STATE, ENSURING THEM A WIDER RANGE OF OPPORTUNITIES AND A
2 GREATER LIKELIHOOD OF ECONOMIC SUCCESS;

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

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

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

19 **39-22-3902. Voluntary contribution designation - procedure.**
20 FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2011,
21 BUT PRIOR TO JANUARY 1, 2021, THE COLORADO STATE INDIVIDUAL
22 INCOME TAX RETURN FORM SHALL CONTAIN A LINE WHEREBY EACH
23 INDIVIDUAL TAXPAYER MAY DESIGNATE THE AMOUNT OF THE
24 CONTRIBUTION, IF ANY, THE INDIVIDUAL WISHES TO MAKE TO THE PUBLIC
25 EDUCATION FUND CREATED IN SECTION 39-22-3903 (1). THE VOLUNTARY
26 CONTRIBUTION LINE REQUIRED BY THIS SECTION SHALL APPEAR ON THE
27 INDIVIDUAL INCOME TAX RETURN FORM ABOVE ANY OTHER VOLUNTARY

1 CONTRIBUTION LINE APPEARING ON THE FORM.

2 **39-22-3903. Contributions credited to the public education**
3 **fund - creation - appropriation.** (1) THE DEPARTMENT OF REVENUE
4 SHALL DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED
5 PURSUANT TO SECTION 39-22-3902 AND SHALL REPORT THAT AMOUNT TO
6 THE STATE TREASURER AND TO THE GENERAL ASSEMBLY. THE STATE
7 TREASURER SHALL CREDIT THAT AMOUNT TO THE PUBLIC EDUCATION
8 FUND, WHICH FUND IS HEREBY CREATED IN THE STATE TREASURY. ALL
9 INTEREST DERIVED FROM THE DEPOSIT AND INVESTMENT OF MONEYS IN
10 THE FUND SHALL BE CREDITED TO THE FUND.

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

19 ==
20 **39-22-3904. Repeal of part.** THIS PART 39 IS REPEALED,
21 EFFECTIVE JANUARY 1, 2022, UNLESS THE VOLUNTARY CONTRIBUTION TO
22 THE PUBLIC EDUCATION FUND ESTABLISHED BY THIS PART 39 IS
23 CONTINUED OR REESTABLISHED BY THE GENERAL ASSEMBLY ACTING BY
24 BILL PRIOR TO SAID DATE.

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