

Second Regular Session
Sixty-ninth General Assembly
STATE OF COLORADO

PREAMENDED

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

LLS NO. 14-0152.01 Ed DeCecco x4216

SENATE BILL 14-014

SENATE SPONSORSHIP

Kefalas, Ulibarri

HOUSE SPONSORSHIP

Pettersen, Exum, Fields

Senate Committees

Health & Human Services
Appropriations

House Committees

A BILL FOR AN ACT

101 **CONCERNING THE PROPERTY-RELATED EXPENSE ASSISTANCE GRANTS**
102 **FOR LOW-INCOME SENIORS AND INDIVIDUALS WITH**
103 **DISABILITIES, AND, IN CONNECTION THEREWITH, MAKING AND**
104 **REDUCING APPROPRIATIONS.**

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>.)

Economic Opportunity Poverty Reduction Task Force.
Beginning with grants claimed for 2014, the bill modifies the real

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.

property tax assistance grants, which includes grants for property tax, specific ownership tax, or tax equivalent payments, (**Section 1** of the bill) and heat or fuel expenses assistance grants (**Section 4**) for low-income seniors and individuals with disabilities as follows:

- ! Increases the maximum real tax property expense assistance grant from \$600 to \$700;
- ! For claims made for 2014, increases the income limits for grant eligibility from approximately \$12,639 to \$14,937 for individuals and from approximately \$16,935 to \$20,163 for married couples; and
- ! Establishes flat minimum grant amounts for any eligible individual or married couple of \$227 for the real property tax expense assistance grant and \$73 for the heat or fuel expenses assistance grant, assuming that the actual expenses exceed these amounts.

Section 2 clarifies the executive director of the department of revenue's responsibilities for preparing grant application forms and related instructions, and it permits the executive director to develop an electronic form to supplement the paper forms.

Section 3 repeals the requirement that the department of revenue mail copies of the grant forms to county departments of social services and public and private pensions. This mailing is replaced with a requirement that the department of human services conduct specific types of outreach related to the grant. On or before July 1, 2015, the department of human services is required to report about the outreach to the public health care and human services committee of the house of representatives and the health and human services committee of the senate. The department of human services outreach efforts do not affect the department of revenue's responsibility to create the grant forms and pay the grants. The departments are required to share information.

If the department of revenue incorrectly pays a grant as a result of a departmental mistake, **section 5** permits the executive director of the department to waive the reimbursement of the grant and any interest or penalties that accrue.

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

2 **SECTION 1. Legislative declaration.** (1) The general assembly
3 hereby finds that:

4 (a) There is a property tax, rent, and heat assistance grant program
5 administered by the department of revenue, which is commonly referred

1 to as the PTC rebate program;

2 (b) The PTC rebate program was started in 1972 to provide
3 property tax and rent assistance through grants to low-income seniors, and
4 the program was expanded to include assistance for heating expenses in
5 1980 and to include individuals with disabilities in 1989;

6 (c) The department of revenue administers the program, including
7 application controls and program outreach, and there is a need to improve
8 the department's application, eligibility, and payment controls and the
9 program outreach and administration;

10 (d) Grants are made from the income tax refund reserve without
11 further appropriation;

12 (e) In fiscal year 2012-13 about 21,000 households participated
13 in the program and received a total of \$6.9 million in rebates, which is an
14 average of \$329 for each participating household;

15 (f) The PTC rebate program applies to thousands of low-income
16 Coloradans over age 65, surviving spouses over age 58, or individuals
17 with disabilities who have lived in the state for the entire tax year and
18 have paid property tax, rent, or heating expenses during the year;

19 (g) Qualifying seniors and individuals with disabilities, including
20 veterans, who live in their homes on fixed or low-incomes face greater
21 financial hardships and encounter difficulties in maintaining their homes
22 and living independently with limited resources, and the rebate helps
23 these people stay in their homes;

24 (h) The PTC rebate program helps seniors and individuals with
25 disabilities live independently in their homes and serves as a lifeline for
26 thousands of Coloradans who spend the grants on basic necessities,
27 including home repairs; and

1 (i) Spending grants in local communities is good for business and
2 creates jobs, it allows people to stay in their homes and live with greater
3 dignity as contributing members of society, and it saves taxpayer dollars.

4 (2) Therefore, the general assembly declares the PTC rebate
5 program offers a rational, fiscally prudent, and targeted approach for
6 assisting seniors and individuals with disabilities with essential living
7 expenses, and that it is in the public interest to improve the
8 administration, delivery, and outreach of this program to ensure
9 efficiencies and effectiveness in terms of serving those individuals most
10 in need. Furthermore, it is in the public interest to encourage
11 collaboration between the department of revenue, the department of
12 human services, and community-based organizations to achieve
13 continuous quality improvement of the program.

14 **SECTION 2.** In Colorado Revised Statutes, 39-31-101, **amend**
15 (1) (c), (2), (3) (b) introductory portion, and (3) (b) (II); and add (2) (a.5),
16 (2) (b.5), (2.3), and (3) (b) (II.5) as follows:

17 **39-31-101. Real property tax assistance - eligibility -**
18 **applicability - definitions.** (1) (c) (I) The grant authorized by this
19 section shall also be allowed to individuals having resided in this state for
20 the entire taxable year and coming within the limitations imposed by
21 subsection (3) of this section who, regardless of age, ~~were disabled~~ HAVE
22 A DISABILITY during the entire taxable year to a degree sufficient to
23 qualify for the payment to them of full benefits from any bona fide public
24 or private plan or source based solely upon such disability.

25 (II) An individual ~~is disabled~~ HAS A DISABILITY for the purposes
26 of subparagraph (I) of this paragraph (c) if such individual is unable to
27 engage in any substantial gainful activity by reason of any medically

1 determinable physical or mental impairment ~~which~~ THAT can be expected
2 to result in death or ~~which~~ THAT has lasted for a continuous period of not
3 less than twelve months.

4 (2) ~~Such~~ A grant ~~shall be~~ IS the amount of the general property
5 taxes actually paid on the residence or the amount of taxes actually paid
6 on a mobile home, plus any tax-equivalent payments computed pursuant
7 to subsection (4) of this section, with respect to the rent of a trailer space
8 during the year for which ~~such~~ THE grant is claimed, the amount of the
9 specific ownership tax actually paid on a trailer coach, or the amount of
10 the tax-equivalent payments, computed pursuant to subsection (4) of this
11 section, actually made during the year for which such grant is claimed,
12 but in no event may it exceed:

13 (a) In the case of an individual:

14 (I) ~~For grants claimed for years commencing prior to January 1,~~
15 ~~1999, five hundred dollars reduced by twenty percent of the amount by~~
16 ~~which the individual's income exceeds five thousand dollars;~~

17 (II) ~~For grants claimed for years commencing on or after January~~
18 ~~1, 1999, but prior to January 1, 2008, six hundred dollars reduced by ten~~
19 ~~percent of the amount by which the individual's income exceeds five~~
20 ~~thousand dollars; and~~

21 (III) For grants claimed for years commencing on or after January
22 1, 2008, BUT BEFORE JANUARY 1, 2014, six hundred dollars reduced by
23 ten percent of the amount by which the individual's income exceeds six
24 thousand dollars in 2008, and, each year thereafter, the amount for the
25 prior year adjusted for inflation.

26 (a.5) EXCEPT AS SET FORTH IN SUBSECTION (2.3) OF THIS
27 SECTION, FOR GRANTS CLAIMED FOR YEARS COMMENCING ON OR AFTER

1 JANUARY 1, 2014, IN THE CASE OF AN INDIVIDUAL WHOSE INCOME IS LESS
2 THAN OR EQUAL TO TWELVE THOUSAND SEVEN HUNDRED TWENTY
3 DOLLARS, SEVEN HUNDRED DOLLARS REDUCED BY TEN PERCENT OF THE
4 AMOUNT BY WHICH THE INDIVIDUAL'S INCOME EXCEEDS SIX THOUSAND SIX
5 HUNDRED THIRTY-NINE DOLLARS OR TWO HUNDRED TWENTY-SEVEN
6 DOLLARS, WHICHEVER AMOUNT IS GREATER.

7 (b) In the case of a husband and wife:

8 (I) ~~For grants claimed for years commencing prior to January 1,~~
9 ~~1999, five hundred dollars reduced by twenty percent of their income~~
10 ~~over eight thousand seven hundred dollars;~~

11 (II) ~~For grants claimed for years commencing on or after January~~
12 ~~1, 1999, but prior to January 1, 2008, six hundred dollars reduced by ten~~
13 ~~percent of their income over eight thousand seven hundred dollars; and~~

14 (III) For grants claimed for years commencing on or after January
15 1, 2008, BUT BEFORE JANUARY 1, 2014, six hundred dollars reduced by
16 ten percent of their income over nine thousand seven hundred dollars in
17 2008, and, each year thereafter, the amount for the prior year adjusted for
18 inflation.

19 (b.5) EXCEPT AS SET FORTH IN SUBSECTION (2.3) OF THIS
20 SECTION, FOR GRANTS CLAIMED FOR YEARS COMMENCING ON OR AFTER
21 JANUARY 1, 2014, IN THE CASE OF A HUSBAND AND WIFE WHOSE INCOME
22 IS LESS THAN OR EQUAL TO SEVENTEEN THOUSAND ONE HUNDRED
23 FORTY-SIX DOLLARS, SEVEN HUNDRED DOLLARS REDUCED BY TEN
24 PERCENT OF THEIR INCOME OVER TEN THOUSAND SEVEN HUNDRED
25 THIRTY-ONE DOLLARS, OR TWO HUNDRED TWENTY-SEVEN DOLLARS,
26 WHICHEVER AMOUNT IS GREATER.

27 (2.3) FOR GRANTS CLAIMED FOR YEARS COMMENCING ON OR AFTER

1 JANUARY 1, 2015, THE INCOME THRESHOLDS USED TO DETERMINE THE
2 ELIGIBILITY FOR AND AMOUNT OF A GRANT PURSUANT TO SUBSECTION (2)
3 OF THIS SECTION ARE EQUAL TO THE INCOME THRESHOLDS FOR THE PRIOR
4 YEAR ADJUSTED FOR INFLATION.

5 (3) Such grant shall be allowed to such persons as described in
6 subsection (1) of this section who meet the following requirements:

7 (b) Have income from all sources for the taxable year of less than
8 the maximum amount for which such persons are eligible to receive a
9 grant based on the operation of paragraphs (a) and (b) PARAGRAPHS (a),
10 (a.5), (b), AND (b.5) of subsection (2) of this section, including, but not
11 limited to, for this purpose, alimony, support money, cash public
12 assistance and relief, pension or annuity benefits, federal social security
13 benefits, veterans' benefits, nontaxable interest, workers' compensation,
14 and unemployment compensation benefits. For the purposes of this
15 paragraph (b), the following shall not be considered income:

16 (II) Medicaid payments specifically provided for the payment of
17 medicare premiums; and

18 (II.5) PAYMENTS FROM OR INCOME RECEIVED BY A SPECIAL NEEDS
19 TRUST A SPECIAL NEEDS TRUST; AND

20 **SECTION 3.** In Colorado Revised Statutes, 39-31-102, **amend**
21 (1) and (2) as follows:

22 **39-31-102. Procedures to obtain grant - department of revenue**
23 **- responsibilities.** (1) (a) A grant authorized by section 39-31-101 or
24 39-31-104 shall be paid from the reserve for refunds created by section
25 39-22-622. Payments shall be made on a quarterly basis, with the amount
26 of each payment equal to the total amount of the grant divided by the
27 number of quarters remaining in the calendar year in which the grant is

1 awarded, with the calculation including the quarter in which the grant is
2 awarded. Claimants meeting all qualification requirements for an entire
3 taxable year shall be entitled to a grant allowable pursuant to section
4 39-31-101 or 39-31-104. Grants paid pursuant to this subsection (1) shall
5 be included for informational purposes in the general appropriation bill
6 or in supplemental appropriation bills for the purpose of complying with
7 the limitation on state fiscal year spending imposed by section 20 of
8 article X of the state constitution and section 24-77-103, C.R.S.

9 (b) THE DEPARTMENT OF REVENUE SHALL UPDATE ITS DATABASE
10 ON A PERIODIC BASIS AS NECESSARY TO ENSURE THAT ALL ELIGIBLE
11 CLAIMANTS ARE RECEIVING THE GRANTS.

12 (2) ~~A grant~~ THE EXECUTIVE DIRECTOR SHALL PRESCRIBE THE
13 FORMS TO BE USED FOR THE GRANTS authorized by section 39-31-101 or
14 39-31-104 ~~shall be claimed on such forms as prescribed by the executive~~
15 ~~director~~ AND PREPARE ANY INSTRUCTIONS RELATED TO THE FORMS. THE
16 EXECUTIVE DIRECTOR MAY CREATE AN ELECTRONIC FORM TO BE USED IN
17 ADDITION TO THE PAPER FORM. If a sales tax refund is allowed for any
18 given income tax year in accordance with section ~~39-22-120 or~~
19 ~~39-22-2002, such forms~~ THE EXECUTIVE DIRECTOR shall include
20 provisions ~~allowing~~ ON THE FORMS TO ALLOW qualified individuals to
21 apply for the refund pursuant to section ~~39-22-120 (5) (c) or~~ 39-22-2003
22 (5) (c). TO RECEIVE A GRANT, AN INDIVIDUAL MUST CLAIM THE GRANT ON
23 THE EXECUTIVE DIRECTOR'S FORM.

24 **SECTION 4.** In Colorado Revised Statutes, **repeal and reenact,**
25 **with amendments,** 39-31-103 as follows:

26 **39-31-103. Department of human services - outreach -**
27 **departmental information sharing.** (1) THE DEPARTMENT OF HUMAN

1 SERVICES SHALL CONDUCT OUTREACH FOR THE GRANTS AVAILABLE UNDER
2 THIS ARTICLE. AS PART OF THIS DUTY, THE DEPARTMENT SHALL:

3 (a) TARGET THE OUTREACH TO PARTICIPANTS IN OTHER STATE
4 BENEFIT PROGRAMS;

5 (b) INCORPORATE THE OUTREACH INTO EXISTING MEDIA
6 CAMPAIGNS;

7 (c) WORK WITH COUNTY DEPARTMENTS OF HUMAN OR SOCIAL
8 SERVICES;

9 (d) COLLABORATE WITH INTERESTED COMMUNITY-BASED
10 ORGANIZATIONS, INCLUDING SHARING OF OUTREACH EXPENSES; AND

11 (e) UNDERTAKE ANY OTHER MEASURES THAT IT DEEMS NECESSARY
12 TO ENSURE COLLABORATION AND COST-EFFECTIVE OUTREACH THAT
13 IMPROVES PROGRAM PARTICIPATION.

14 (2) THE DEPARTMENT OF HUMAN SERVICES MAY SOLICIT, RECEIVE,
15 AND EXPEND GIFTS, GRANTS, OR DONATIONS FROM ANY PERSON,
16 INCLUDING COMMUNITY-BASED ORGANIZATIONS, FOR THE PURPOSE OF
17 PAYING ANY PART OF THE OUTREACH.

18 (3) (a) ON OR BEFORE JULY 1, 2015, AND JULY 1 OF EVERY
19 ODD-NUMBERED YEAR THEREAFTER, THE DEPARTMENT OF HUMAN
20 SERVICES SHALL REPORT TO THE PUBLIC HEALTH CARE AND HUMAN
21 SERVICES COMMITTEE OF THE HOUSE OF REPRESENTATIVES AND THE
22 HEALTH AND HUMAN SERVICES COMMITTEE OF THE SENATE, OR ANY
23 SUCCESSOR COMMITTEES, ABOUT ITS OUTREACH CONDUCTED PURSUANT
24 TO THIS SECTION. IN THE REPORT, THE DEPARTMENT SHALL INCLUDE A
25 DESCRIPTION OF:

26 (I) THE TYPES OF OUTREACH UNDERTAKEN BY THE DEPARTMENT;

27 (II) THE SUCCESS OF THE OUTREACH AS MEASURED BY PUBLIC

1 PARTICIPATION, INCLUDING THE PARTICIPATION BY ELIGIBLE MEMBERS OF
2 RACIAL AND ETHNIC MINORITY POPULATIONS, OR OTHER INDICATORS THAT
3 THE DEPARTMENT CAN EVALUATE;

4 (III) ANY RECOMMENDATIONS FOR STATUTORY CHANGES THAT
5 WOULD HELP IMPROVE PROGRAM PARTICIPATION; AND

6 (IV) ANY OTHER RECOMMENDATIONS RELATED TO THE GRANTS
7 MADE UNDER THIS ARTICLE.

8 (b) THIS SUBSECTION (3) IS EXEMPT FROM THE PROVISIONS OF
9 SECTION 24-1-136 (11), C.R.S., AND THE PERIODIC REPORTING
10 REQUIREMENTS OF THIS SECTION ARE EFFECTIVE UNTIL CHANGED BY THE
11 GENERAL ASSEMBLY ACTING BY BILL.

12 (4) NOTHING IN THIS SECTION CHANGES THE DEPARTMENT OF
13 REVENUE'S RESPONSIBILITY TO CREATE THE GRANT FORMS AND TO PAY
14 THE GRANTS UNDER THIS ARTICLE.

15 (5) THE DEPARTMENT OF REVENUE AND THE DEPARTMENT OF
16 HUMAN SERVICES SHALL SHARE INFORMATION AND COLLABORATE AS IS
17 NECESSARY FOR EACH DEPARTMENT TO EFFICIENTLY ADMINISTER THIS
18 ARTICLE.

19 **SECTION 5.** In Colorado Revised Statutes, 39-31-104, **amend**
20 (1) (c), (2), (3) (b) introductory portion, and (3) (b) (II); and add (2) (a.5),
21 (2) (b.5), (2.3), and (3) (b) (II.5) as follows:

22 **39-31-104. Heat or fuel expenses assistance - eligibility -**
23 **applicability - definitions.** (1) (c) (I) The grant authorized by this
24 section shall also be allowed to individuals having resided in this state for
25 the entire taxable year and coming within the limitations imposed by
26 subsection (3) of this section who, regardless of age, ~~were disabled~~ HAVE
27 A DISABILITY during the entire taxable year to a degree sufficient to

1 qualify for the payment to them of full benefits from any bona fide public
2 or private plan or source based solely upon such disability.

3 (II) An individual ~~is disabled~~ HAS A DISABILITY for the purposes
4 of subparagraph (I) of this paragraph (c) if such individual is unable to
5 engage in any substantial gainful activity by reason of any medically
6 determinable physical or mental impairment ~~which~~ THAT can be expected
7 to result in death or ~~which~~ THAT has lasted for a continuous period of not
8 less than twelve months.

9 (2) ~~Such~~ THE grant shall be as follows:

10 (a) In the case of an individual:

11 (I) ~~For grants claimed for years commencing prior to January 1,~~
12 ~~1999, one hundred sixty dollars reduced by six and four-tenths percent of~~
13 ~~the amount by which the individual's income exceeds five thousand~~
14 ~~dollars;~~

15 (II) ~~For grants claimed for years commencing on or after January~~
16 ~~1, 1999, but prior to January 1, 2008, one hundred ninety-two dollars~~
17 ~~reduced by three and two-tenths percent of the amount by which the~~
18 ~~individual's income exceeds five thousand dollars; and~~

19 (III) For grants claimed for years commencing on or after January
20 1, 2008, BUT BEFORE JANUARY 1, 2014, one hundred ninety-two dollars
21 reduced by three and two-tenths percent of the amount by which the
22 individual's income exceeds six thousand dollars in 2008, and, each year
23 thereafter, the amount for the prior year adjusted for inflation.

24 (a.5) EXCEPT AS SET FORTH IN SUBSECTION (2.3) OF THIS SECTION,
25 FOR GRANTS CLAIMED FOR YEARS COMMENCING ON OR AFTER JANUARY 1,
26 2014, IN THE CASE OF AN INDIVIDUAL WHOSE INCOME IS LESS THAN OR
27 EQUAL TWELVE THOUSAND SEVEN HUNDRED TWENTY DOLLARS, ONE

1 HUNDRED NINETY-TWO DOLLARS REDUCED BY THREE AND TWO-TENTHS
2 PERCENT OF THE AMOUNT BY WHICH THE INDIVIDUAL'S INCOME EXCEEDS
3 SIX THOUSAND SIX HUNDRED THIRTY-NINE DOLLARS OR SEVENTY-THREE
4 DOLLARS, WHICHEVER AMOUNT IS GREATER.

5 (b) In the case of a husband and wife:

6 (I) ~~For grants claimed for years commencing prior to January 1,~~
7 ~~1999, one hundred sixty dollars reduced by six and four-tenths percent of~~
8 ~~their income over eight thousand seven hundred dollars;~~

9 (II) ~~For grants claimed for years commencing on or after January~~
10 ~~1, 1999, but prior to January 1, 2008, one hundred ninety-two dollars~~
11 ~~reduced by three and two-tenths percent of their income over eight~~
12 ~~thousand seven hundred dollars; and~~

13 (III) For grants claimed for years commencing on or after January
14 1, 2008, BUT BEFORE JANUARY 1, 2014, one hundred ninety-two dollars
15 reduced by three and two-tenths percent of their income over nine
16 thousand seven hundred dollars in 2008, and, each year thereafter, the
17 amount for the prior year adjusted for inflation.

18 (b.5) EXCEPT AS SET FORTH IN SUBSECTION (2.3) OF THIS SECTION,
19 FOR GRANTS CLAIMED FOR YEARS COMMENCING ON OR AFTER JANUARY 1,
20 2014, IN THE CASE OF A HUSBAND AND WIFE WHOSE INCOME IS LESS THAN
21 OR EQUAL TO SEVENTEEN THOUSAND ONE HUNDRED FORTY-SIX DOLLARS,
22 ONE HUNDRED NINETY-TWO DOLLARS REDUCED BY THREE AND
23 TWO-TENTHS PERCENT OF THEIR INCOME OVER TEN THOUSAND SEVEN
24 HUNDRED THIRTY-ONE DOLLARS OR SEVENTY-THREE DOLLARS,
25 WHICHEVER AMOUNT IS GREATER.

26 (2.3) FOR GRANTS CLAIMED FOR YEARS COMMENCING ON OR AFTER
27 JANUARY 1, 2015, THE INCOME THRESHOLDS USED TO DETERMINE THE

1 ELIGIBILITY FOR AND AMOUNT OF A GRANT PURSUANT TO SUBSECTION (2)
2 OF THIS SECTION ARE EQUAL TO THE INCOME THRESHOLDS FOR THE PRIOR
3 YEAR ADJUSTED FOR INFLATION.

4 (3) Such grant shall be allowed to such persons as described in
5 subsection (1) of this section who meet the following requirements:

6 (b) Have income from all sources for the taxable year of less than
7 the maximum amount for which such persons are eligible to receive a
8 grant based on the operation of paragraphs (a) and (b) PARAGRAPHS (a),
9 (a.5), (b), AND (b.5) of subsection (2) of this section, including, but not
10 limited to, for this purpose, alimony, support money, cash public
11 assistance and relief, pension or annuity benefits, federal social security
12 benefits, veterans' benefits, nontaxable interest, workers' compensation,
13 and unemployment compensation benefits. For the purposes of this
14 paragraph (b), the following shall not be considered income:

15 (II) Medicaid payments specifically provided for the payment of
16 medicare premiums; and

17 (II.5) PAYMENTS FROM OR INCOME RECEIVED BY A SPECIAL NEEDS
18 TRUST A SPECIAL NEEDS TRUST; AND

19 **SECTION 6.** In Colorado Revised Statutes, **amend** 39-31-105 as
20 follows:

21 **39-31-105. Executive director - rule-making - collection of**
22 **erroneous payments - waiver.** (1) The executive director of the
23 department of revenue may promulgate rules necessary for the
24 administration of this article. Such rules shall be promulgated in
25 accordance with article 4 of title 24, C.R.S.

26 (2) IF THE DEPARTMENT OF REVENUE INCORRECTLY PAYS A GRANT
27 UNDER SECTION 39-31-101 OR 39-31-104 AS A RESULT OF A

1 DEPARTMENTAL ERROR, THE EXECUTIVE DIRECTOR OF THE DEPARTMENT
2 MAY WAIVE THE REIMBURSEMENT OF THE GRANT AND ANY RELATED
3 INTEREST OR PENALTIES THAT ACCRUE.

4 **SECTION 7. Appropriation - adjustments to 2014 long bill.**

5 (1) For the implementation of this act, the general fund appropriation
6 made in the annual general appropriation act to the controlled
7 maintenance trust fund created in section 24-75-302.5 (2) (a), Colorado
8 Revised Statutes, for the fiscal year beginning July 1, 2014, is decreased
9 by \$2,535,754.

10 (2) In addition to any other appropriation, there is hereby
11 appropriated, out of any moneys in the general fund, not otherwise
12 appropriated, to the department of revenue, for the fiscal year beginning
13 July 1, 2014, the sum of \$177,129 and 0.5 FTE, or so much thereof as
14 may be necessary, to be allocated to the taxation business group for the
15 implementation of this act as follows:

16 (a) \$20,041 and 0.5 FTE for the taxation and compliance division
17 for personal services;

18 (b) \$36,578 for the taxation and compliance division for capital
19 outlay and operating expenses; and

20 (c) \$120,510 for CITA annual maintenance and support.

21 (3) In addition to any other appropriation, there is hereby
22 appropriated to the department of personnel, for the fiscal year beginning
23 July 1, 2014, the sum of \$31,400, or so much thereof as may be necessary,
24 for allocation to integrated document solutions for the provision of
25 postage, data entry, imaging and printing for the department of revenue
26 related to the implementation of this act. Said sum is from reappropriated
27 funds received from the department of revenue out of the appropriation

1 made in paragraph (b) of subsection (2) of this section.

2 (4) In addition to any other appropriation, there is hereby
3 appropriated, out of any moneys in the general fund not otherwise
4 appropriated, to the department of revenue, for the fiscal year beginning
5 July 1, 2014, the sum of \$2,356,965, or so much thereof as may be
6 necessary, for allocation to the taxation business group for old age heat
7 and fuel and property tax assistance grants pursuant to section 39-31-102
8 (1), Colorado Revised Statutes.

9 (5) In addition to any other appropriation, there is hereby
10 appropriated, to the department of health care policy and financing, for
11 the fiscal year beginning July 1, 2014, the sum of \$1,397, or so much
12 thereof as may be necessary, for allocation to department of human
13 services medicaid-funded programs for Colorado benefits management
14 system related to the implementation of this act. Of said sum, \$684 is
15 from the general fund, \$9 is from the children's basic health plan trust
16 created in section 25.5-8-105 (1), Colorado Revised Statutes, \$4 is from
17 the old age pension health and medical care fund created in section 7 (c)
18 of article XXIV of the state constitution, and \$700 is from federal funds.

19 (6) In addition to any other appropriation, there is hereby
20 appropriated, to the department of human services, for the fiscal year
21 beginning July 1, 2014, the sum of \$4,092, or so much thereof as may be
22 necessary, for allocation to the office of information technology services,
23 Colorado benefits management system for Colorado benefits management
24 system, operating expenses related to the implementation of this act. Of
25 said sum, \$976 is from the general fund, \$131 is from the old age pension
26 fund created in section 1 of article XXIV of the state constitution, \$1,397
27 is from reappropriated funds received from the department of health care

1 policy and financing out of the appropriation made in subsection (5) of
2 this section, and \$1,588 is from federal funds.

3 (7) In addition to any other appropriation, there is hereby
4 appropriated to the governor - lieutenant governor - state planning and
5 budgeting, for the fiscal year beginning July 1, 2014, the sum of \$4,092,
6 or so much thereof as may be necessary, for allocation to the office of
7 information technology, for the provision of computer center services for
8 the department of human services related to the implementation of this
9 act. Said sum is from reappropriated funds received from the department
10 of human services out of the appropriation made in subsection (6) of this
11 section.

12 **SECTION 8. Effective date.** This act takes effect July 1, 2014.

13 **SECTION 9. 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.