Second Regular Session Sixty-ninth General Assembly STATE OF COLORADO

ENGROSSED

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

LLS NO. 14-0352.01 Nicole Myers x4326

SENATE BILL 14-007

SENATE SPONSORSHIP

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HOUSE SPONSORSHIP

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Senate Committees Local Government **House Committees**

A BILL FOR AN ACT

101	CONCERNING AUTHORITY FOR A BOARD OF COUNTY COMMISSIONERS
102	TO TRANSFER COUNTY GENERAL FUND MONEYS TO ITS COUNTY
103	ROAD AND BRIDGE FUND AFTER A DECLARED DISASTER
104	EMERGENCY IN THE COUNTY.

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 <u>http://www.leg.state.co.us/billsummaries</u>.)

Current law prohibits a board of county commissioners (BOCC) from using general fund moneys for road and bridge projects. The bill

SENATE 2nd Reading Unamended January 24, 2014 allows a BOCC to transfer moneys from the county general fund to the county road and bridge fund if the governor declares a disaster emergency in the applicable county. The transfers are allowed for 4 years following the date of the governor's declaration of a disaster in the county, and the moneys transferred into the county road and bridge fund must be used only for disaster response and recovery in connection with roads and bridges.

The bill specifies that a county road and bridge fund may consist of any general fund moneys that a BOCC transfers to the fund after the governor declares a disaster emergency in the county. The BOCC is authorized to transfer back to the county general fund any moneys that it transfers to the county road and bridge fund.

In addition, current law authorizes a BOCC to levy a tax on all taxable property in the county to defray the expenditures and payments estimated to be made from the county road and bridge fund during the fiscal year. When the BOCC determines the rate of tax to be levied, the bill directs the BOCC to exclude from the estimated balance of the county road and bridge fund any moneys that it transferred to the county road and bridge fund from the county general fund after a declared disaster emergency.

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

2 SECTION 1. In Colorado Revised Statutes, 30-25-106, add (3)
3 as follows:

Fund - purposes. (3) NOTWITHSTANDING THE 4 30-25-106. 5 PROVISIONS OF SUBSECTION (1) OF THIS SECTION, THE BOARD OF COUNTY 6 COMMISSIONERS IS AUTHORIZED TO TRANSFER MONEYS FROM THE COUNTY 7 GENERAL FUND TO THE COUNTY ROAD AND BRIDGE FUND CREATED IN 8 SECTION 43-2-202, C.R.S., IF THE GOVERNOR DECLARES, BY EXECUTIVE 9 ORDER OR PROCLAMATION, A DISASTER EMERGENCY IN THE APPLICABLE 10 COUNTY PURSUANT TO SECTION 24-33.5-704 (4), C.R.S. THE BOARD OF 11 COUNTY COMMISSIONERS IS AUTHORIZED TO MAKE THE TRANSFERS UNTIL 12 FOUR YEARS AFTER THE DATE OF THE GOVERNOR'S DECLARATION OF AN 13 EMERGENCY IN THE COUNTY. ANY COUNTY GENERAL FUND MONEYS 14 TRANSFERRED INTO THE COUNTY ROAD AND BRIDGE FUND SHALL BE USED FOR THE PURPOSES OF DISASTER RESPONSE AND RECOVERY IN A MANNER
 CONSISTENT WITH THE PERMISSIBLE USES OF MONEYS IN THE COUNTY
 ROAD AND BRIDGE FUND.

4 SECTION 2. In Colorado Revised Statutes, 43-2-202, amend (1)
5 as follows:

6 43-2-202. County road and bridge fund - apportionment to 7 **municipalities.** (1) (a) A fund to be known as the county road and bridge 8 fund is created and established in each county of this state. Such fund 9 shall consist of the revenue derived from the tax authorized to be levied 10 under section 43-2-203 for road and bridge construction, maintenance, 11 and administration, all moneys received by the county from the state or 12 federal governments for expenditure on roads and bridges, and any other 13 moneys which THAT may become available to the county for such 14 purpose. Any moneys which THAT have become available to the county 15 for expenditure on roads and bridges by virtue of a condition placed on 16 any type of land use approval shall be accounted for separately and said 17 expenditures shall be limited to roads and bridges in connection with such 18 land use project.

19 (b) IN ADDITION TO THE MONEYS SPECIFIED IN PARAGRAPH (a) OF 20 THIS SUBSECTION (1), THE COUNTY ROAD AND BRIDGE FUND CONSISTS OF 21 ANY GENERAL FUND MONEYS THAT THE BOARD OF COUNTY 22 COMMISSIONERS OF THE APPLICABLE COUNTY TRANSFERS TO THE FUND 23 PURSUANT TO SECTION 30-25-106 (3), C.R.S., AFTER THE GOVERNOR 24 DECLARES A DISASTER EMERGENCY IN THE COUNTY. THE BOARD OF 25 COUNTY COMMISSIONERS MAY TRANSFER BACK TO THE COUNTY GENERAL 26 FUND ANY MONEYS THAT IT TRANSFERRED TO THE COUNTY ROAD AND 27 BRIDGE FUND PURSUANT TO SECTION 30-25-106 (3), C.R.S.

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SECTION 3. In Colorado Revised Statutes, amend 43-2-203 as
 follows:

3 **43-2-203.** County road and bridge budget - tax levy. (1) As a 4 part of the total county budget and in conformity with the "Local 5 Government Budget Law of Colorado", PART 1 OF ARTICLE 1 OF TITLE 29, 6 C.R.S., each county shall annually adopt a county road and bridge budget 7 for the ensuing fiscal year, which budget shall show: The aggregate 8 amount estimated to be expended for county road and bridge construction, 9 maintenance, and administration and the aggregate amount estimated to 10 be paid from the county road and bridge fund to municipalities located 11 within the county, either in cash or in equivalent value of materials to be 12 furnished or work to be performed under mutual agreements with such 13 municipalities, during said fiscal year; the amount being carried over for 14 equivalent materials to be furnished or work to be performed from any 15 prior fiscal year for any municipality within the county pursuant to section 16 43-2-202 (2); the estimated balance in said fund at the beginning of said 17 fiscal year; the aggregate amount estimated to be received from state, 18 federal, or other sources during said fiscal year; and the amount necessary 19 to be raised during said fiscal year from the levy authorized in subsection 20 (2) of this section. THE REQUIREMENTS OF THIS SUBSECTION (1) DO NOT 21 APPLY TO ANY MONEYS IN THE COUNTY ROAD AND BRIDGE FUND 22 PURSUANT TO SECTION 30-25-106 (3), C.R.S.

(2) The board of county commissioners in each county is
authorized to levy such rate of tax on all taxable property located within
the county as required, when added to the estimated balance on hand at
the beginning of said ensuing fiscal year and the amount of all revenues,
other than property tax revenue, estimated to be received during said

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fiscal year, to defray all expenditures and payments estimated to be made
 from the county road and bridge fund during said fiscal year. WHEN
 DETERMINING THE RATE OF TAX TO BE LEVIED PURSUANT TO THIS
 SUBSECTION (2), THE BOARD OF COUNTY COMMISSIONERS SHALL EXCLUDE
 FROM THE ESTIMATED BALANCE OF THE COUNTY ROAD AND BRIDGE FUND
 ANY MONEYS THAT IT TRANSFERRED TO THE FUND PURSUANT TO SECTION
 30-25-106 (3), C.R.S.

8 **SECTION 4. Applicability.** This act applies to transfers from a 9 county general fund to a county road and bridge fund that occur on or 10 after September 10, 2013.

SECTION 5. Safety clause. The general assembly hereby finds,
 determines, and declares that this act is necessary for the immediate
 preservation of the public peace, health, and safety.