

NOTE: This bill has been prepared for the signature of the appropriate legislative officers and the Governor. To determine whether the Governor has signed the bill or taken other action on it, please consult the legislative status sheet, the legislative history, or the Session Laws.

An Act

HOUSE BILL 06-1005

BY REPRESENTATIVE(S) Pommer, Benefield, King, Merrifield, Berens, Borodkin, Boyd, Carroll M., Carroll T., Cerbo, Coleman, Frangas, Gallegos, Garcia, Green, Hodge, Jahn, Madden, Massey, May M., McFadyen, McGihon, Paccione, Plant, Ragsdale, Solano, Soper, Stafford, Todd, Vigil, Weissmann, and White;
also SENATOR(S) Bacon, Tupa, Windels, Williams, Fitz-Gerald, Gordon, Groff, Hagedorn, Hanna, Isgar, Sandoval, Shaffer, Tapia, and Veiga.

CONCERNING THE AUTHORIZATION OF ADDITIONAL SCHOOL DISTRICT REVENUES TO FUND COSTS ASSOCIATED WITH FULL-DAY KINDERGARTEN PROGRAMS.

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

SECTION 1. Article 54 of title 22, Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW SECTION to read:

22-54-108.5. Authorization of additional local revenues for full-day kindergarten. (1) (a) NOTWITHSTANDING ANY LAW TO THE CONTRARY, EFFECTIVE JULY 1, 2006, ANY DISTRICT THAT WISHES TO RAISE AND EXPEND LOCAL PROPERTY TAX REVENUES IN EXCESS OF THE DISTRICT'S TOTAL PROGRAM, AS DETERMINED IN ACCORDANCE WITH SECTION 22-54-104, AND IN ADDITION TO ANY PROPERTY TAX REVENUES LEVIED

Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.

PURSUANT TO SECTIONS 22-54-107 AND 22-54-108, MAY SUBMIT THE QUESTION OF WHETHER THE DISTRICT SHOULD BE AUTHORIZED TO RAISE AND EXPEND ADDITIONAL LOCAL PROPERTY TAX REVENUES, THEREBY AUTHORIZING AN ADDITIONAL LEVY IN EXCESS OF THE LEVY AUTHORIZED UNDER SECTIONS 22-54-106, 22-54-107, AND 22-54-108, TO PROVIDE FUNDING FOR EXCESS FULL-DAY KINDERGARTEN PROGRAM COSTS IN THE DISTRICT FOR THE THEN CURRENT BUDGET YEAR AND EACH BUDGET YEAR THEREAFTER. THE QUESTION AUTHORIZED BY THIS PARAGRAPH (a) MAY ALSO INCLUDE A QUESTION OF WHETHER TO IMPOSE AN ADDITIONAL MILL LEVY OF A STATED AMOUNT AND LIMITED DURATION TO MEET THE INITIAL CAPITAL CONSTRUCTION NEEDS OF THE DISTRICT ASSOCIATED WITH THE ESTABLISHMENT OF A FULL-DAY KINDERGARTEN PROGRAM. IF A MILL LEVY FOR CAPITAL CONSTRUCTION NEEDS ASSOCIATED WITH THE DISTRICT'S FULL-DAY KINDERGARTEN PROGRAM IS APPROVED FOR MORE THAN ONE YEAR, THE BOARD OF EDUCATION OF THE DISTRICT MAY, WITHOUT CALLING AN ELECTION, DECREASE THE AMOUNT OR DURATION OF THE MILL LEVY IN SUBSEQUENT YEARS. THE QUESTIONS AUTHORIZED BY THIS PARAGRAPH (a) SHALL BE SUBMITTED AT AN ELECTION HELD IN ACCORDANCE WITH SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION AND TITLE 1, C.R.S.

(b) NOTWITHSTANDING ANY LAW TO THE CONTRARY, EFFECTIVE JULY 1, 2006, UPON PROPER SUBMITTAL TO A DISTRICT OF A VALID INITIATIVE PETITION, THE DISTRICT SHALL SUBMIT TO THE ELIGIBLE ELECTORS OF THE DISTRICT THE QUESTION OF WHETHER THE DISTRICT SHOULD BE AUTHORIZED TO RAISE AND EXPEND ADDITIONAL LOCAL PROPERTY TAX REVENUES IN EXCESS OF THE DISTRICT'S TOTAL PROGRAM, AS DETERMINED IN ACCORDANCE WITH SECTION 22-54-104, AND IN ADDITION TO ANY PROPERTY TAX REVENUES LEVIED PURSUANT TO SECTIONS 22-54-107 AND 22-54-108, THEREBY AUTHORIZING AN ADDITIONAL LEVY IN EXCESS OF THE LEVY AUTHORIZED UNDER SECTIONS 22-54-106, 22-54-107, AND 22-54-108, TO PROVIDE FUNDING FOR EXCESS FULL-DAY KINDERGARTEN PROGRAM COSTS IN THE DISTRICT FOR THE THEN CURRENT BUDGET YEAR AND EACH BUDGET YEAR THEREAFTER. THE QUESTION AUTHORIZED BY THIS PARAGRAPH (b) MAY ALSO INCLUDE A QUESTION OF WHETHER TO IMPOSE AN ADDITIONAL MILL LEVY OF A STATED AMOUNT AND LIMITED DURATION TO MEET THE INITIAL CAPITAL CONSTRUCTION NEEDS OF THE DISTRICT ASSOCIATED WITH THE ESTABLISHMENT OF A FULL-DAY KINDERGARTEN PROGRAM. IF A MILL LEVY FOR CAPITAL CONSTRUCTION NEEDS ASSOCIATED WITH THE DISTRICT'S FULL-DAY KINDERGARTEN PROGRAM IS APPROVED FOR MORE THAN ONE YEAR, THE BOARD OF EDUCATION OF THE DISTRICT MAY,

WITHOUT CALLING AN ELECTION, DECREASE THE AMOUNT OR DURATION OF THE MILL LEVY IN SUBSEQUENT YEARS. THE QUESTIONS AUTHORIZED BY THIS PARAGRAPH (b) SHALL BE SUBMITTED AT AN ELECTION HELD IN ACCORDANCE WITH SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION AND TITLE 1, C.R.S. AN INITIATIVE PETITION UNDER THIS PARAGRAPH (b) SHALL BE SIGNED BY AT LEAST FIVE PERCENT OF THE ELIGIBLE ELECTORS IN THE DISTRICT AT THE TIME THE PETITION IS FILED.

(c) IF A MAJORITY OF THE VOTES CAST IN AN ELECTION HELD PURSUANT TO PARAGRAPH (a) OR (b) OF THIS SUBSECTION (1) ARE IN FAVOR OF THE QUESTION, AN ADDITIONAL MILL LEVY SHALL BE LEVIED EACH YEAR, AND THE REVENUES RECEIVED FROM THE ADDITIONAL MILL LEVY SHALL BE DEPOSITED IN THE FULL-DAY KINDERGARTEN FUND OF THE DISTRICT CREATED IN SECTION 22-45-103 (1) (h). IF THE DISTRICT OBTAINED VOTER APPROVAL FOR AN ADDITIONAL MILL LEVY TO MEET THE CAPITAL CONSTRUCTION NEEDS ASSOCIATED WITH THE DISTRICT'S FULL-DAY KINDERGARTEN PROGRAM, THE REVENUES GENERATED FROM THAT MILL LEVY SHALL BE DEPOSITED IN THE CAPITAL CONSTRUCTION ACCOUNT OF THE DISTRICT'S FULL-DAY KINDERGARTEN FUND.

(d) FOR PURPOSES OF THIS SECTION, "EXCESS FULL-DAY KINDERGARTEN PROGRAM COSTS" MEANS AN AMOUNT EQUAL TO FIFTY PERCENT OF THE DISTRICT'S PER-PUPIL REVENUES FOR THE BUDGET YEAR IN WHICH THE ELECTION IS HELD, MULTIPLIED BY THE NUMBER OF PUPILS ENROLLED OR EXPECTED TO ENROLL IN THE DISTRICT'S FULL-DAY KINDERGARTEN PROGRAM.

(e) NOTWITHSTANDING THE PROVISIONS OF SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION THAT ALLOW DISTRICTS TO SEEK VOTER APPROVAL FOR SPENDING AND REVENUE INCREASES, THE PROVISIONS OF THIS SUBSECTION (1) SHALL LIMIT A DISTRICT'S AUTHORITY TO RAISE AND EXPEND LOCAL PROPERTY TAX REVENUES IN EXCESS OF THE DISTRICT'S TOTAL PROGRAM AS DETERMINED IN ACCORDANCE WITH SECTION 22-54-104.

(2) A DISTRICT THAT OBTAINS VOTER APPROVAL PURSUANT TO THIS SECTION TO IMPOSE AN ADDITIONAL MILL LEVY TO FUND EXCESS FULL-DAY KINDERGARTEN PROGRAM COSTS IN THE DISTRICT SHALL:

(a) ESTABLISH ITS FULL-DAY KINDERGARTEN PROGRAM USING EVIDENCE-BASED RESEARCH DEMONSTRATING THE TYPES OF PROGRAMS AND

METHODS APPROPRIATE FOR A FULL-DAY KINDERGARTEN PROGRAM;

(b) NOT LIMIT THE ABILITY OF PARENTS ENROLLING A CHILD IN THE DISTRICT TO ENROLL THE CHILD IN A HALF-DAY KINDERGARTEN PROGRAM; AND

(c) NOT BE AUTHORIZED TO SERVE CHILDREN THROUGH A FULL-DAY KINDERGARTEN COMPONENT OF THE DISTRICT'S PRESCHOOL PROGRAM ESTABLISHED PURSUANT TO ARTICLE 28 OF THIS TITLE.

(3) NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, A DISTRICT THAT PROVIDES AND FUNDS A FULL-DAY KINDERGARTEN PROGRAM WITH MONEYS GENERATED BY THE IMPOSITION OF AN ADDITIONAL MILL LEVY AS AUTHORIZED BY THIS SECTION MAY CHARGE TUITION TO A PUPIL WHO DOES NOT RESIDE IN THE DISTRICT FOR THE PORTION OF THE DISTRICT'S FULL-DAY KINDERGARTEN PROGRAM THAT IS FUNDED BY THE DISTRICT'S ADDITIONAL MILL LEVY.

SECTION 2. 22-45-103 (1) (a) (I), Colorado Revised Statutes, is amended, and the said 22-45-103 (1) is further amended BY THE ADDITION OF A NEW PARAGRAPH, to read:

22-45-103. Funds. (1) The following funds are created for each school district for purposes specified in this article:

(a) **General fund.** (I) All revenues, except those revenues attributable to the bond redemption fund, the capital reserve fund, the special building and technology fund, a fund created solely for the management of risk-related activities, and any other fund authorized by THIS SECTION OR BY the state board of education, as provided in subsection (2) of this section, shall be accounted for in the general fund. Any lawful expenditure of the school district, including any expenditure of a nature ~~which~~ THAT could be made from any fund, may be made from the general fund. All expenditures from the general fund shall be recorded therein.

(h) **Full-day kindergarten fund.** (I) THE REVENUES FROM A TAX LEVIED PURSUANT TO SECTION 22-54-108.5 FOR THE PURPOSE OF PAYING EXCESS FULL-DAY KINDERGARTEN PROGRAM COSTS SHALL BE DEPOSITED IN THE FULL-DAY KINDERGARTEN FUND OF THE DISTRICT. EXPENDITURES FROM THE FUND SHALL BE LIMITED TO PAYMENT OF EXCESS FULL-DAY

KINDERGARTEN PROGRAM COSTS AS AUTHORIZED IN THE BUDGET OF THE DISTRICT. ANY MONEYS REMAINING IN THE FUND AT THE END OF ANY FISCAL YEAR SHALL REMAIN IN THE FUND AND SHALL BE USED TO REDUCE THE LEVY FOR EXCESS FULL-DAY KINDERGARTEN PROGRAM COSTS IN FUTURE YEARS.

(II) THE REVENUES FROM A TAX LEVIED PURSUANT TO SECTION 22-54-108.5 TO MEET THE CAPITAL CONSTRUCTION NEEDS ASSOCIATED WITH A DISTRICT'S FULL-DAY KINDERGARTEN PROGRAM SHALL BE CREDITED TO THE CAPITAL CONSTRUCTION ACCOUNT IN THE DISTRICT'S FULL-DAY KINDERGARTEN FUND. MONEYS IN THE ACCOUNT SHALL BE USED TO MEET THE DISTRICT'S CAPITAL CONSTRUCTION NEEDS ASSOCIATED WITH THE FULL-DAY KINDERGARTEN PROGRAM AND MAY NOT BE EXPENDED BY THE DISTRICT FOR ANY OTHER PURPOSE. ANY MONEYS REMAINING IN THE ACCOUNT AT THE END OF ANY FISCAL YEAR SHALL REMAIN IN THE ACCOUNT AND MAY BE BUDGETED IN THE NEXT FISCAL YEAR.

SECTION 3. 22-54-106 (5) and (7), Colorado Revised Statutes, are amended to read:

22-54-106. Local and state shares of district total program.

(5) (a) Except as otherwise provided in sections 22-54-107, ~~and~~ 22-54-108, AND 22-54-108.5, no district may certify a levy for its general fund in excess of that authorized by this section.

(b) No district is authorized to seek voter approval to impose additional mill levies for its general fund in excess of that authorized by this section and sections 22-54-107, ~~and~~ 22-54-108, AND 22-54-108.5. Therefore, voter approval obtained by any district in order to be capable of receiving additional revenues within the limitations on the district's fiscal year spending for any budget year under section 20 of article X of the state constitution does not constitute voter approval for such district to certify a levy for its general fund in excess of that authorized by this section and sections 22-54-107, ~~and~~ 22-54-108, AND 22-54-108.5.

(7) For the 1994 property tax year and property tax years thereafter, all mill levies authorized or required by this section or sections 22-54-107, ~~and~~ 22-54-108, AND 22-54-108.5 shall be rounded to the nearest one-thousandth of one mill.

SECTION 4. 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.

Andrew Romanoff
SPEAKER OF THE HOUSE
OF REPRESENTATIVES

Joan Fitz-Gerald
PRESIDENT OF
THE SENATE

Marilyn Eddins
CHIEF CLERK OF THE HOUSE
OF REPRESENTATIVES

Karen Goldman
SECRETARY OF
THE SENATE

APPROVED _____

Bill Owens
GOVERNOR OF THE STATE OF COLORADO