

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

INTRODUCED

LLS NO. 01-0310.01 Julie Hoerner

HOUSE BILL 01-1291

HOUSE SPONSORSHIP

Groff, Bacon, Daniel, Grossman, Sanchez, and Williams S.

SENATE SPONSORSHIP

(None),

House Committees

Business Affairs & Labor
Finance

Senate Committees

A BILL FOR AN ACT

101 **CONCERNING LEAVE FOR PARENTS WHOSE CHILDREN ARE**
102 **PARTICIPATING IN SCHOOL RELATED ACTIVITIES, AND, IN**
103 **CONNECTION THEREWITH, CREATING A TAX CREDIT THEREFOR.**

Bill Summary

(Note: This summary applies to this bill as introduced and does not necessarily reflect any amendments that may be subsequently adopted.)

Declares that the participation of parents and legal guardians in their children's school activities is critical to the successful education of Colorado's children.

Defines employer and employee. Allows an employee of any employer subject to the state laws on discriminatory or unfair employment practices to take unpaid leave for the purpose of attending parent-teacher conferences or other school activities related to the educational

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.

advancement of the employee's child. Limits the unpaid leave to 5 hours in any one-month period, not to exceed 40 hours in any academic year not to exceed 12 months. Allows the employer to require that such leave be taken in 2½ -hour segments. Allows the employee to elect to substitute accrued paid vacation leave, personal leave, or other types of paid leave for unpaid leave. Allows an employer to request that the employee provide written verification from the school or school district of the conference or activity for which leave is taken. Directs employees to make reasonable attempts to schedule conferences or other activities outside of regular work hours.

States that nothing in the law requires that the leave be paid. Allows an employer to extend greater benefits on leave policies than required in this act. States that this act shall not affect rights or obligations under existing collective bargaining agreements.

Creates a credit against state income tax for employers whose employees utilize the parental leave act.

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, determines, and declares that the involvement of parents and
4 legal guardians in school sponsored events and activities is critical to the
5 successful education of Colorado's children. Parents and legal guardians
6 who have children enrolled in public school are often unaware of the total
7 education their children are receiving because the parent or guardian is
8 unable to take time from his or her work to attend a child's school
9 activities. Therefore, the general assembly finds, determines, and declares
10 that the enactment of provisions to allow a parent or guardian to attend a
11 child's school activities without fear of jeopardizing the parent or
12 guardian's employment will enhance the success of the child in school and
13 ultimately as citizens of this state.

14 (2) The general assembly also finds, determines, and declares that
15 the participation of parents and legal guardians in their children's school
16 activities is an important element in fostering a productive and positive

1 relationship between family and school. Such participation creates a
2 supportive environment for the children within the school as well as for
3 the educators. In such an environment, the educators are able to
4 communicate more frequently with parents and guardians about issues that
5 affect their children, which makes the bonds between the school and the
6 parents or legal guardians stronger and enhances the quality of education
7 obtained by each student.

8 **SECTION 2.** Title 8, Colorado Revised Statutes, is amended BY
9 THE ADDITION OF A NEW ARTICLE to read:

10 **ARTICLE 13.5**

11 **Colorado Parental Leave for Educational Activities Act**

12 **8-13.5-101. Short title.** THIS ARTICLE SHALL BE KNOWN AND MAY
13 BE CITED AS THE "COLORADO PARENTAL LEAVE FOR EDUCATIONAL
14 ACTIVITIES ACT".

15 **8-13.5-102. Definitions.** AS USED IN THIS ARTICLE, UNLESS THE
16 CONTEXT OTHERWISE REQUIRES:

17 (1) "EMPLOYEE" MEANS ANY PERSON, OTHER THAN AN
18 INDEPENDENT CONTRACTOR, DOMESTIC SERVANTS EMPLOYED IN AND
19 ABOUT PRIVATE HOMES, AND FARM AND RANCH LABOR, WORKING FOR
20 ANOTHER FOR HIRE IN THE STATE OF COLORADO IN A NONEXECUTIVE OR
21 NONSUPERVISORY CAPACITY WHO IS THE PARENT OR LEGAL GUARDIAN OF
22 A CHILD ENROLLED IN A PUBLIC OR PRIVATE SCHOOL IN COLORADO FOR
23 STUDENTS IN KINDERGARTEN THROUGH HIGH SCHOOL.

24 (2) "EMPLOYER" MEANS A PERSON WHO REGULARLY ENGAGES THE
25 SERVICES OF AT LEAST TEN EMPLOYEES AT THE SAME TIME AND INCLUDES
26 THE STATE AND ALL POLITICAL SUBDIVISIONS OF THE STATE.

27 **8-13.5-103. Unpaid leave for involvement in school activities.**

1 (1) AN EMPLOYEE EMPLOYED BY AN EMPLOYER SUBJECT TO THIS ARTICLE
2 MAY BE ENTITLED TO TAKE UNPAID LEAVE NOT TO EXCEED FIVE HOURS IN
3 ANY ONE-MONTH PERIOD AND NOT TO EXCEED FORTY HOURS IN ANY
4 ACADEMIC YEAR NOT TO EXCEED TWELVE MONTHS IN DURATION FOR THE
5 PURPOSE OF ATTENDING PARENT-TEACHER CONFERENCES OR OTHER
6 SCHOOL ACTIVITIES, INCLUDING, BUT NOT LIMITED TO, TUTORING,
7 SPORTING EVENTS, FIELD TRIPS, CLUB ACTIVITIES, THEATRICAL
8 PERFORMANCES, OR ASSEMBLIES RELATED TO THE EDUCATIONAL
9 ADVANCEMENT OF THE EMPLOYEE'S CHILD OR CHILDREN OR ANY CHILD OR
10 CHILDREN FOR WHOM SUCH EMPLOYEE HAS PRIMARY LEGAL
11 RESPONSIBILITY.

12 (2) AN EMPLOYER MAY REQUIRE THAT LEAVE BE TAKEN IN A
13 MAXIMUM OF TWO AND ONE-HALF HOUR SEGMENTS AND THAT THE
14 EMPLOYEE PROVIDE WRITTEN VERIFICATION FROM THE SCHOOL OR SCHOOL
15 DISTRICT OF THE CONFERENCE OR OTHER ACTIVITY.

16 (3) AN EMPLOYEE SHALL MAKE A REASONABLE ATTEMPT TO
17 SCHEDULE CONFERENCES OR OTHER ACTIVITIES FOR WHICH LEAVE MAY BE
18 TAKEN UNDER THIS SECTION OUTSIDE OF REGULAR WORK HOURS. IN
19 SCHEDULING CONFERENCES OR OTHER ACTIVITIES FOR WHICH LEAVE MAY
20 BE TAKEN, SCHOOLS AND SCHOOL DISTRICTS SHALL EXERCISE BEST
21 EFFORTS TO ACCOMMODATE THE SCHEDULES OF PARENTS AND GUARDIANS
22 OF CHILDREN IN THE SCHOOL OR SCHOOL DISTRICT.

23 (4) IN ORDER TO TAKE LEAVE UNDER THIS SECTION, AN EMPLOYEE
24 SHALL PROVIDE THE EMPLOYER WITH THE EARLIEST POSSIBLE NOTICE OF
25 THE LEAVE, INCLUDING THE WRITTEN VERIFICATION CONTAINED IN
26 SUBSECTION (2) OF THIS SECTION.

27 (5) NOTHING IN THIS SECTION REQUIRES THAT THE LEAVE

1 DESCRIBED IN THIS SECTION BE PAID.

2 (6) A QUALIFYING EMPLOYEE MAY ELECT TO SUBSTITUTE ACCRUED
3 PAID VACATION LEAVE, PERSONAL LEAVE, OR OTHER PAID LEAVE FOR
4 UNPAID LEAVE PROVIDED PURSUANT TO THIS SECTION.

5 (7) NOTHING IN THIS SECTION SHALL PREVENT AN EMPLOYER FROM
6 GRANTING TO EMPLOYEES LEAVE PROVISIONS OR LEAVE BENEFITS THAT
7 ARE GREATER THAN THE REQUIREMENTS FOR LEAVE AS DESCRIBED IN THIS
8 SECTION.

9 (8) NOTHING IN THIS SECTION SHALL BE CONSTRUED TO AFFECT OR
10 ABROGATE THE RIGHTS OF EMPLOYEES OR THE OBLIGATIONS OF EMPLOYERS
11 SUBJECT TO A COLLECTIVE BARGAINING AGREEMENT.

12 **SECTION 3.** Part 5 of article 22 of title 39, Colorado Revised
13 Statutes, is amended BY THE ADDITION OF A NEW SECTION to read:

14 **39-22-527. Credit against tax - employers allowing parental**
15 **leave - mechanism to refund excess state revenues.** (1) (a) EXCEPT AS
16 OTHERWISE PROVIDED IN THIS SECTION, FOR INCOME TAX YEARS
17 COMMENCING ON OR AFTER JANUARY 1, 2001, IF, BASED ON THE FINANCIAL
18 REPORT PREPARED BY THE CONTROLLER IN ACCORDANCE WITH SECTION
19 24-77-106.5, C.R.S., THE CONTROLLER CERTIFIES THAT THE AMOUNT OF
20 STATE REVENUES FOR THE STATE FISCAL YEAR ENDING IN THAT INCOME TAX
21 YEAR EXCEEDS THE LIMITATION ON STATE FISCAL YEAR SPENDING IMPOSED
22 BY SECTION 20 (7) (a) OF ARTICLE X OF THE STATE CONSTITUTION, AND THE
23 VOTERS STATEWIDE EITHER HAVE NOT AUTHORIZED THE STATE TO RETAIN
24 AND SPEND ALL OF THE EXCESS STATE REVENUES OR HAVE AUTHORIZED
25 THE STATE TO RETAIN AND SPEND ONLY A PORTION OF THE EXCESS STATE
26 REVENUES FOR THAT FISCAL YEAR, THERE SHALL BE ALLOWED TO ANY
27 EMPLOYER WHOSE EMPLOYEES HAVE TAKEN PARENTAL LEAVE PURSUANT

1 TO THE "COLORADO PARENTAL LEAVE FOR EDUCATIONAL ACTIVITIES
2 ACT", ARTICLE 13.5 OF TITLE 8, C.R.S., AS A CREDIT AGAINST THE TAX
3 IMPOSED BY THIS ARTICLE AN AMOUNT EQUAL TO ONE HUNDRED DOLLARS
4 FOR EACH EMPLOYEE WHO TOOK PARENTAL LEAVE DURING THE TAX YEAR.

5 (b) FOR PURPOSES OF THIS SECTION, "EMPLOYER" MEANS A PERSON
6 WHO REGULARLY ENGAGES THE SERVICES OF AT LEAST TEN EMPLOYEES AT
7 THE SAME TIME AND INCLUDES THE STATE AND ALL POLITICAL
8 SUBDIVISIONS OF THE STATE.

9 (2) IF AN EMPLOYER RECEIVING A CREDIT IS A PARTNERSHIP,
10 LIMITED LIABILITY COMPANY, CORPORATION, OR SIMILAR PASS-THROUGH
11 ENTITY, THE OWNER MAY ALLOCATE THE CREDIT AMONG ITS PARTNERS,
12 SHAREHOLDERS, MEMBERS, OR OTHER CONSTITUENT TAXPAYERS IN ANY
13 MANNER AGREED TO BY SUCH PERSONS. THE OWNER SHALL CERTIFY TO
14 THE DEPARTMENT OF REVENUE THE AMOUNT OF CREDIT ALLOCATED TO
15 EACH CONSTITUENT TAXPAYER. EACH CONSTITUENT TAXPAYER SHALL BE
16 ALLOWED TO CLAIM SUCH AMOUNT SUBJECT TO ANY RESTRICTIONS SET
17 FORTH IN THIS SECTION.

18 (3) (a) IF, BASED ON THE FINANCIAL REPORT PREPARED BY THE
19 CONTROLLER IN ACCORDANCE WITH SECTION 24-77-106.5, C.R.S., THE
20 CONTROLLER CERTIFIES THAT THE AMOUNT OF STATE REVENUES FOR THE
21 STATE FISCAL YEAR COMMENCING ON JULY 1, 2001, EXCEEDS THE
22 LIMITATION ON STATE FISCAL YEAR SPENDING IMPOSED BY SECTION 20 (7)
23 (a) OF ARTICLE X OF THE STATE CONSTITUTION FOR THAT FISCAL YEAR BY
24 LESS THAN _____ DOLLARS, THEN THE CREDIT AUTHORIZED BY
25 SUBSECTION (1) OF THIS SECTION SHALL NOT BE ALLOWED FOR ANY INCOME
26 TAX YEAR COMMENCING ON OR AFTER JANUARY 1, 2002, BUT BEFORE
27 JANUARY 1, 2003.

1 (b) IF, BASED ON THE FINANCIAL REPORT PREPARED BY THE
2 CONTROLLER IN ACCORDANCE WITH SECTION 24-77-106.5, C.R.S., THE
3 CONTROLLER CERTIFIES THAT THE AMOUNT OF STATE REVENUES FOR ANY
4 STATE FISCAL YEAR COMMENCING ON OR AFTER JULY 1, 2002, EXCEEDS
5 THE LIMITATION ON STATE FISCAL YEAR SPENDING IMPOSED BY SECTION 20
6 (7) (a) OF ARTICLE X OF THE STATE CONSTITUTION FOR THAT FISCAL YEAR
7 BY LESS THAN _____ DOLLARS, AS ADJUSTED PURSUANT TO
8 PARAGRAPH (c) OF THIS SUBSECTION (3), THEN THE CREDIT AUTHORIZED BY
9 SUBSECTION (1) OF THIS SECTION SHALL NOT BE ALLOWED FOR THE INCOME
10 TAX YEAR IN WHICH SAID STATE FISCAL YEAR ENDED.

11 (c) (I) NO LATER THAN OCTOBER 1 OF ANY GIVEN CALENDAR YEAR
12 COMMENCING ON OR AFTER JANUARY 1, 2001, THE EXECUTIVE DIRECTOR
13 SHALL ANNUALLY ADJUST THE DOLLAR AMOUNT SPECIFIED IN PARAGRAPH
14 (b) OF THIS SUBSECTION (3) TO REFLECT THE RATE OF GROWTH OF
15 COLORADO PERSONAL INCOME FOR THE CALENDAR YEAR IMMEDIATELY
16 PRECEDING THE CALENDAR YEAR IN WHICH SUCH ADJUSTMENT IS MADE.
17 FOR PURPOSES OF THIS SUBPARAGRAPH (I), "THE RATE OF GROWTH OF
18 COLORADO PERSONAL INCOME" MEANS THE PERCENTAGE CHANGE
19 BETWEEN THE MOST RECENT PUBLISHED ANNUAL ESTIMATE OF TOTAL
20 PERSONAL INCOME FOR COLORADO, AS DEFINED AND OFFICIALLY
21 REPORTED BY THE BUREAU OF ECONOMIC ANALYSIS IN THE UNITED STATES
22 DEPARTMENT OF COMMERCE FOR THE CALENDAR YEAR IMMEDIATELY
23 PRECEDING THE CALENDAR YEAR IN WHICH THE ADJUSTMENT IS MADE AND
24 THE MOST RECENT PUBLISHED ANNUAL ESTIMATE OF TOTAL PERSONAL
25 INCOME FOR COLORADO, AS DEFINED AND OFFICIALLY REPORTED BY THE
26 BUREAU OF ECONOMIC ANALYSIS IN THE UNITED STATES DEPARTMENT OF
27 COMMERCE FOR THE CALENDAR YEAR PRIOR TO THE CALENDAR YEAR

1 IMMEDIATELY PRECEDING THE CALENDAR YEAR IN WHICH THE ADJUSTMENT
2 IS MADE.

3 (II) UPON CALCULATING THE ADJUSTMENT OF SAID DOLLAR
4 AMOUNT IN ACCORDANCE WITH SUBPARAGRAPH (I) OF THIS PARAGRAPH (C),
5 THE EXECUTIVE DIRECTOR SHALL NOTIFY IN WRITING THE EXECUTIVE
6 COMMITTEE OF THE LEGISLATIVE COUNCIL CREATED PURSUANT TO SECTION
7 2-3-301 (1), C.R.S., OF THE ADJUSTED DOLLAR AMOUNT AND THE BASIS
8 FOR THE ADJUSTMENT. SUCH WRITTEN NOTIFICATION SHALL BE GIVEN
9 WITHIN FIVE WORKING DAYS AFTER SUCH CALCULATION IS COMPLETED,
10 BUT SUCH WRITTEN NOTIFICATION SHALL BE GIVEN NO LATER THAN
11 OCTOBER 1 OF THE CALENDAR YEAR.

12 (III) IT IS THE FUNCTION OF THE EXECUTIVE COMMITTEE OF THE
13 LEGISLATIVE COUNCIL TO REVIEW AND APPROVE OR DISAPPROVE SUCH
14 ADJUSTMENT OF SAID DOLLAR AMOUNT WITHIN TWENTY DAYS AFTER
15 RECEIPT OF SUCH WRITTEN NOTIFICATION FROM THE EXECUTIVE DIRECTOR.
16 ANY ADJUSTMENT THAT IS NOT APPROVED OR DISAPPROVED BY THE
17 EXECUTIVE COMMITTEE WITHIN SAID TWENTY DAYS SHALL BE
18 AUTOMATICALLY APPROVED; EXCEPT THAT, IF WITHIN SAID TWENTY DAYS
19 THE EXECUTIVE COMMITTEE SCHEDULES A HEARING ON SUCH ADJUSTMENT,
20 SUCH AUTOMATIC APPROVAL SHALL NOT OCCUR UNLESS THE EXECUTIVE
21 COMMITTEE DOES NOT APPROVE OR DISAPPROVE SUCH ADJUSTMENT AFTER
22 THE CONCLUSION OF SUCH HEARING. ANY HEARING CONDUCTED BY THE
23 EXECUTIVE COMMITTEE PURSUANT TO THIS SUBPARAGRAPH (III) SHALL BE
24 CONCLUDED NO LATER THAN TWENTY-FIVE DAYS AFTER RECEIPT OF SUCH
25 WRITTEN NOTIFICATION FROM THE EXECUTIVE DIRECTOR.

26 (IV) (A) IF THE EXECUTIVE COMMITTEE OF THE LEGISLATIVE
27 COUNCIL DISAPPROVES ANY ADJUSTMENT OF SAID DOLLAR AMOUNT

1 CALCULATED BY THE EXECUTIVE DIRECTOR PURSUANT TO THIS PARAGRAPH
2 (c), THE EXECUTIVE COMMITTEE SHALL SPECIFY SUCH ADJUSTED DOLLAR
3 AMOUNT TO BE UTILIZED BY THE EXECUTIVE DIRECTOR. ANY ADJUSTED
4 DOLLAR AMOUNT SPECIFIED BY THE EXECUTIVE COMMITTEE PURSUANT TO
5 THIS SUB-SUBPARAGRAPH (A) SHALL BE CALCULATED IN ACCORDANCE
6 WITH THE PROVISIONS OF THIS PARAGRAPH (c).

7 (B) FOR THE PURPOSE OF DETERMINING WHETHER THE CREDIT
8 AUTHORIZED BY SUBSECTION (1) OF THIS SECTION IS TO BE ALLOWED FOR
9 ANY GIVEN INCOME TAX YEAR, THE EXECUTIVE DIRECTOR SHALL NOT
10 UTILIZE ANY ADJUSTED DOLLAR AMOUNT THAT HAS NOT BEEN APPROVED
11 PURSUANT TO SUBPARAGRAPH (III) OF THIS PARAGRAPH (c) OR OTHERWISE
12 SPECIFIED PURSUANT TO SUB-SUBPARAGRAPH (A) OF THIS SUBPARAGRAPH
13 (IV).

14 (V) IF ONE OR MORE BALLOT QUESTIONS ARE SUBMITTED TO THE
15 VOTERS AT A STATEWIDE ELECTION TO BE HELD IN NOVEMBER OF ANY
16 CALENDAR YEAR COMMENCING ON OR AFTER JANUARY 1, 2001, THAT SEEK
17 AUTHORIZATION FOR THE STATE TO RETAIN AND SPEND ALL OR ANY
18 PORTION OF THE AMOUNT OF EXCESS STATE REVENUES FOR THE STATE
19 FISCAL YEAR ENDING DURING SAID CALENDAR YEAR, THE EXECUTIVE
20 DIRECTOR SHALL NOT DETERMINE WHETHER THE CREDIT AUTHORIZED BY
21 SUBSECTION (1) OF THIS SECTION SHALL BE ALLOWED AND SHALL NOT
22 PROMULGATE RULES CONTAINING THE AMOUNT OF SAID CREDIT UNTIL THE
23 IMPACT OF THE RESULTS OF SAID ELECTION ON THE AMOUNT OF THE EXCESS
24 STATE REVENUES TO BE REFUNDED IS ASCERTAINED.

25 (4) THE CREDIT ALLOWED BY THIS SECTION FOR ANY INCOME TAX
26 YEAR SHALL NOT EXCEED THE EMPLOYER'S ACTUAL TAX LIABILITY FOR THE
27 TAXABLE YEAR. IF THE AMOUNT OF THE CREDIT ALLOWED BY THIS SECTION

1 EXCEEDS THE EMPLOYER'S ACTUAL TAX LIABILITY FOR ANY INCOME TAX
2 YEAR IN WHICH THE CREDIT IS CLAIMED, SUCH EXCESS MAY BE CARRIED
3 FORWARD AS A CREDIT AGAINST SUBSEQUENT YEARS' TAX LIABILITY FOR
4 A PERIOD NOT EXCEEDING ONE YEAR AND SHALL BE APPLIED FIRST TO THE
5 EARLIEST INCOME TAX YEARS POSSIBLE. ANY AMOUNT OF THE CREDIT
6 THAT IS NOT USED DURING SAID PERIOD SHALL NOT BE REFUNDABLE TO THE
7 TAXPAYER.

8 (5) ANY CREDIT ALLOWED FOR ANY GIVEN INCOME TAX YEAR
9 PURSUANT TO THIS SECTION SHALL BE PUBLISHED IN RULES PROMULGATED
10 BY THE EXECUTIVE DIRECTOR IN ACCORDANCE WITH ARTICLE 4 OF TITLE
11 24, C.R.S., AND SHALL BE INCLUDED IN INCOME TAX FORMS FOR THAT
12 INCOME TAX YEAR.

13 (6) THE GENERAL ASSEMBLY FINDS AND DECLARES THAT AN
14 INCOME TAX CREDIT AUTHORIZED BY SUBSECTION (1) OF THIS SECTION IS
15 A REASONABLE METHOD OF REFUNDING A PORTION OF THE EXCESS STATE
16 REVENUES REQUIRED TO BE REFUNDED IN ACCORDANCE WITH SECTION 20
17 (7) (d) OF ARTICLE X OF THE STATE CONSTITUTION.

18 **SECTION 4. Safety clause.** The general assembly hereby finds,
19 determines, and declares that this act is necessary for the immediate
20 preservation of the public peace, health, and safety.