

Second Regular Session  
Seventy-third General Assembly  
STATE OF COLORADO

INTRODUCED

LLS NO. 22-0531.01 Nicole Myers x4326

HOUSE BILL 22-1258

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HOUSE SPONSORSHIP

**Bird,**

SENATE SPONSORSHIP

**(None),**

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**House Committees**  
Judiciary

**Senate Committees**

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A BILL FOR AN ACT

101 CONCERNING THE CREATION OF AN ESSENTIAL SERVICES FOR YOUTH  
102 SPECIAL DISTRICT IN EACH JUDICIAL DISTRICT IN THE STATE.

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**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://leg.colorado.gov>.)*

The bill creates an essential services for youth special district (district) in each judicial district. The boundaries of each district are coterminous with the boundaries of the judicial district in which it is created. The purposes of each district are to:

- Seek voter approval from registered electors in the district for the levy and collection of a uniform sales and use tax or

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
Capital letters or bold & italic numbers indicate new material to be added to existing statute.  
Dashes through the words indicate deletions from existing statute.

a property tax, or both, throughout the entire geographical area of the district for the purpose of providing a sustainable funding source for essential services providers to provide services to at-risk youth who reside in the district;

- Upon the approval of the registered electors in the district, to levy and collect a uniform sales and use tax or a property tax, or both, throughout the entire geographical area of the district;
- Distribute the district sales and use tax or property tax revenue to essential services providers to provide services to at-risk youth who reside in the district; and
- Monitor the purposes for which the district tax revenue is used by essential services providers.

A district is inactive until:

- Either the chief judge of the judicial district or the board of directors of the local court-appointed special advocate (CASA) program call a meeting of the appointing authorities of the district board (appointing authorities) to determine whether the district will become active. The appointing authorities include representatives from the judicial district, the local CASA program, the district attorney's office, the child advocacy center in the judicial district, and the counties and municipalities in which the district is located.
- The appointing authorities meet and adopt a resolution by a majority vote declaring that the district will become active; and
- The board of directors of the local CASA program files the resolution with specified entities.

A district that is activated by a vote of the appointing authorities is governed by a board of directors (board) consisting of 9 members. The bill specifies the eligibility criteria to serve on the board, the process by which board directors are appointed, a rotation of appointing authorities, and the powers and duties of the board.

Once appointed, a board is authorized to present to the registered electors of the district a question of whether the district is authorized to levy and collect a sales and use tax, a property tax, or both, in amounts determined by the board.

The bill directs the board to distribute the proceeds of any district tax revenue to essential services providers that provide services to at-risk youth. After deductions for administrative expenses, a board is required to distribute 60% of the tax revenue to the local CASA program in the district and to the child advocacy center in the district as determined by the board. The board is required to distribute the remaining 40% of the



1 A COMPREHENSIVE, MULTIDISCIPLINARY TEAM RESPONSE TO ALLEGATIONS  
2 OF CHILD ABUSE OR NEGLECT IN A DEDICATED, CHILD-FRIENDLY SETTING.  
3 A TEAM RESPONSE TO ALLEGATIONS OF CHILD ABUSE OR NEGLECT  
4 INCLUDES BUT IS NOT LIMITED TO TECHNICAL ASSISTANCE FOR FORENSIC  
5 INTERVIEWS, FORENSIC MEDICAL EXAMINATIONS, MENTAL HEALTH AND  
6 RELATED SUPPORT SERVICES, CONSULTATION, TRAINING, AND EDUCATION.

7 (4) "COURT-APPOINTED SPECIAL ADVOCATE" OR "CASA" HAS THE  
8 SAME MEANING AS SET FORTH IN SECTION 13-91-103 (3).

9 (5) "DISTRICT" MEANS AN ESSENTIAL SERVICES FOR YOUTH  
10 SPECIAL DISTRICT CREATED PURSUANT TO THIS ARTICLE 23.

11 (6) "ESSENTIAL SERVICES" MEANS SERVICES PROVIDED BY  
12 ESSENTIAL SERVICES PROVIDERS THAT COUNSEL, ENCOURAGE, ADVISE,  
13 AND GENERALLY PROVIDE DIRECT SUPPORT TO AT-RISK YOUTH THROUGH  
14 ADVOCACY OR INTERVENTION. "ESSENTIAL SERVICES" DO NOT INCLUDE  
15 SERVICES PROVIDED BY FOR-PROFIT ORGANIZATIONS, SCHOOL-BASED  
16 EDUCATION PROGRAMS, DAY CARE CENTERS, RECREATION CENTERS, DATA  
17 COLLECTION AGENCIES, SOLELY PHYSICAL MEDICAL SERVICES, AND  
18 SERVICES PROVIDED BY PROGRAMS THAT ARE ENTIRELY FUNDED BY THE  
19 GOVERNMENT.

20 (7) "ESSENTIAL SERVICES PROVIDER" MEANS A NONPROFIT  
21 ORGANIZATION THAT IS EXEMPT FROM TAXATION UNDER SECTION  
22 501(c)(3) OF THE FEDERAL "INTERNAL REVENUE CODE OF 1986", AS  
23 AMENDED, AND THAT PROVIDES ESSENTIAL SERVICES. ESSENTIAL  
24 SERVICES PROVIDERS INCLUDE COURT-APPOINTED SPECIAL ADVOCATE  
25 PROGRAMS, CHILD ADVOCACY CENTERS, YOUTH MENTAL HEALTH  
26 PROVIDERS, TEEN PREGNANCY RESOURCE CENTERS, YOUTH HOMELESS  
27 PREVENTION GROUPS, YOUTH HOUSING SERVICES, YOUTH SUICIDE

1 PREVENTION GROUPS, YOUTH SUBSTANCE ABUSE GROUPS, YOUTH  
2 RESOURCE CENTERS, AND SIMILAR ORGANIZATIONS.

3 (8) "LOCAL CASA PROGRAM" MEANS THE COURT-APPOINTED  
4 SPECIAL ADVOCATE PROGRAM OPERATING IN A DISTRICT.

5 (9) "QUALIFIED PURCHASER" MEANS A PERSON DOMICILED IN  
6 COLORADO WHO HAS BEEN ISSUED A DIRECT PAYMENT PERMIT NUMBER  
7 PURSUANT TO SECTION 39-26-103.5.

8 **32-23-102. Essential services for youth special districts -**  
9 **creation - area - purposes - activation of district - vote of appointing**  
10 **authorities.** (1) THERE IS CREATED IN EACH JUDICIAL DISTRICT EXISTING  
11 PURSUANT TO PART 1 OF ARTICLE 5 OF TITLE 13 A DISTRICT TO BE KNOWN  
12 AS AN ESSENTIAL SERVICES FOR YOUTH SPECIAL DISTRICT THAT IS  
13 COTERMINOUS WITH THE JUDICIAL DISTRICT. EACH DISTRICT THAT  
14 BECOMES AN ACTIVE DISTRICT PURSUANT TO SUBSECTION (3) OF THIS  
15 SECTION IS A BODY CORPORATE AND POLITIC AND A POLITICAL  
16 SUBDIVISION OF THE STATE.

17 (2) THE PURPOSES OF EACH DISTRICT ARE TO:

18 (a) SEEK VOTER APPROVAL FROM REGISTERED ELECTORS IN THE  
19 DISTRICT FOR THE LEVY AND COLLECTION OF:

20 (I) A UNIFORM SALES AND USE TAX THROUGHOUT THE ENTIRE  
21 GEOGRAPHICAL AREA OF THE DISTRICT PURSUANT TO SECTION 32-23-105  
22 FOR THE PURPOSE OF PROVIDING A SUSTAINABLE FUNDING SOURCE FOR  
23 ESSENTIAL SERVICES PROVIDERS TO PROVIDE SERVICES TO AT-RISK YOUTH  
24 WHO RESIDE IN THE DISTRICT;

25 (II) AN AD VALOREM TAX ON AND AGAINST ALL TAXABLE  
26 PROPERTY WITHIN THE DISTRICT PURSUANT TO SECTION 32-23-107 FOR  
27 THE PURPOSE OF PROVIDING A SUSTAINABLE FUNDING SOURCE FOR

1 ESSENTIAL SERVICES PROVIDERS TO PROVIDE SERVICES TO AT-RISK YOUTH  
2 WHO RESIDE IN THE DISTRICT; OR

3 (III) BOTH THE UNIFORM SALES AND USE TAX AND THE AD  
4 VALOREM TAX DESCRIBED IN SUBSECTIONS (2)(a)(I) AND (2)(a)(II) OF THIS  
5 SECTION;

6 (b) UPON THE APPROVAL OF THE REGISTERED ELECTORS IN THE  
7 DISTRICT TO LEVY AND COLLECT EITHER OR BOTH OF THE TAXES SPECIFIED  
8 IN SUBSECTION (2)(a) OF THIS SECTION;

9 (c) DISTRIBUTE THE DISTRICT TAX REVENUE TO ESSENTIAL  
10 SERVICES PROVIDERS TO PROVIDE SERVICES TO AT-RISK YOUTH WHO  
11 RESIDE IN THE DISTRICT AS DIRECTED IN THIS ARTICLE 23; AND

12 (d) MONITOR THE PURPOSES FOR WHICH THE TAX REVENUE IS USED  
13 BY ESSENTIAL SERVICES PROVIDERS AND ENSURE THAT SUCH REVENUE IS  
14 USED FOR THE PURPOSES SPECIFIED IN THIS ARTICLE 23.

15 (3) A DISTRICT CREATED PURSUANT TO SUBSECTION (1) OF THIS  
16 SECTION IS INACTIVE UNTIL:

17 (a) EITHER THE CHIEF JUDGE OF THE JUDICIAL DISTRICT THAT HAS  
18 COTERMINOUS BOUNDARIES WITH THE DISTRICT OR THE BOARD OF  
19 DIRECTORS OF THE LOCAL CASA PROGRAM CALL A MEETING OF THE  
20 APPOINTING AUTHORITIES OF THE DISTRICT BOARD, AS SPECIFIED IN  
21 SUBSECTION (4) OF THIS SECTION, TO VOTE TO DETERMINE WHETHER THE  
22 DISTRICT WILL BECOME ACTIVE;

23 (b) THE APPOINTING AUTHORITIES OF THE DISTRICT BOARD, AS  
24 SPECIFIED IN SUBSECTION (4) OF THIS SECTION, MEET AND ADOPT A  
25 RESOLUTION BY A MAJORITY VOTE DECLARING THAT THE DISTRICT WILL  
26 BECOME ACTIVE; AND

27 (c) THE BOARD OF DIRECTORS OF THE LOCAL CASA PROGRAM

1 FILES THE RESOLUTION WITH THE FOLLOWING:

2 (I) THE CHIEF JUDGE OF THE JUDICIAL DISTRICT THAT HAS  
3 COTERMINOUS BOUNDARIES WITH THE DISTRICT;

4 (II) THE DISTRICT ATTORNEY FOR THE JUDICIAL DISTRICT THAT  
5 HAS COTERMINOUS BOUNDARIES WITH THE DISTRICT;

6 (III) THE CHILD ADVOCACY CENTER FOR THE JUDICIAL DISTRICT  
7 THAT HAS COTERMINOUS BOUNDARIES WITH THE DISTRICT;

8 (IV) THE BOARD OF COUNTY COMMISSIONERS OF EACH COUNTY IN  
9 WHICH THE DISTRICT IS LOCATED;

10 (V) THE GOVERNING BODY OF EACH CITY AND COUNTY OR  
11 MUNICIPALITY IN WHICH THE DISTRICT IS LOCATED;

12 (VI) THE COUNTY SHERIFF OF EACH COUNTY IN WHICH THE  
13 DISTRICT IS LOCATED;

14 (VII) THE DIRECTOR OF HUMAN SERVICES OF EACH COUNTY IN  
15 WHICH THE DISTRICT IS LOCATED;

16 (VIII) THE TREASURER AND THE CLERK AND RECORDER OF EACH  
17 COUNTY IN WHICH THE DISTRICT IS LOCATED;

18 (IX) THE STATE AUDITOR;

19 (X) THE DIVISION OF LOCAL GOVERNMENT IN THE DEPARTMENT OF  
20 LOCAL AFFAIRS; AND

21 (XI) THE DEPARTMENT OF REVENUE.

22 (4) (a) EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (4)(b) OF  
23 THIS SECTION, FOR THE PURPOSE OF THE MEETING OF APPOINTING  
24 AUTHORITIES PURSUANT TO SUBSECTION (3) OF THIS SECTION, AND FOR  
25 THE PURPOSE OF MAKING THE INITIAL APPOINTMENTS TO THE BOARD  
26 PURSUANT TO SECTION 32-23-103, THE APPOINTING AUTHORITIES  
27 INCLUDE:

1 (I) THE CHIEF JUDGE OF THE JUDICIAL DISTRICT THAT HAS  
2 COTERMINOUS BOUNDARIES WITH THE DISTRICT;

3 (II) THE DISTRICT ATTORNEY FOR THE JUDICIAL DISTRICT THAT  
4 HAS COTERMINOUS BOUNDARIES WITH THE DISTRICT;

5 (III) THE BOARD OF DIRECTORS OF THE LOCAL CASA PROGRAM;

6 (IV) THE BOARD OF DIRECTORS OF THE CHILD ADVOCACY CENTER  
7 FOR THE JUDICIAL DISTRICT THAT HAS COTERMINOUS BOUNDARIES WITH  
8 THE DISTRICT;

9 (V) THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY WITH  
10 THE LARGEST POPULATION IN WHICH THE DISTRICT IS LOCATED;

11 (VI) SUBJECT TO THE PROVISIONS OF SUBSECTION (4)(c) OF THIS  
12 SECTION, THE GOVERNING BODY OF THE MUNICIPALITY WITH THE LARGEST  
13 POPULATION IN WHICH THE DISTRICT IS LOCATED;

14 (VII) SUBJECT TO THE PROVISIONS OF SUBSECTION (4)(c) OF THIS  
15 SECTION, THE GOVERNING BODY OF THE MUNICIPALITY WITH THE SECOND  
16 LARGEST POPULATION IN WHICH THE DISTRICT IS LOCATED;

17 (VIII) THE COUNTY SHERIFF OF THE COUNTY WITH THE LARGEST  
18 POPULATION IN WHICH THE DISTRICT IS LOCATED; AND

19 (IX) THE DIRECTOR OF HUMAN SERVICES OF THE COUNTY WITH  
20 THE LARGEST POPULATION IN WHICH THE DISTRICT IS LOCATED.

21 (b) FOR THE SECOND JUDICIAL DISTRICT, THE DENVER CITY  
22 COUNCIL IS THE APPOINTING AUTHORITY FOR THE PURPOSES OF  
23 SUBSECTIONS (4)(a)(V) TO (4)(a)(VII) OF THIS SECTION.

24 (c) IN THE CASE OF A MUNICIPALITY THAT IS IN MORE THAN ONE  
25 JUDICIAL DISTRICT, ONLY THE POPULATION OF THE MUNICIPALITY THAT IS  
26 IN THE JUDICIAL DISTRICT SHALL BE CONSIDERED IN DETERMINING THE  
27 SIZE OF THE MUNICIPALITY.



1           (5) (a) THE NOTICES DELIVERED PURSUANT TO SUBSECTION (3) OF  
2 THIS SECTION SHALL BE BY CERTIFIED MAIL, RETURN RECEIPT REQUESTED,  
3 OR BY ELECTRONIC FILING IF AUTHORIZED BY THE RECEIVING ENTITY.

4           (b) THE BOARD OF DIRECTORS OF THE LOCAL CASA PROGRAM  
5 SHALL PROVIDE THE NOTICE OF ACTIVE STATUS ON THE STANDARD FORMS  
6 DEVELOPED BY THE DIVISION OF LOCAL GOVERNMENT PURSUANT TO  
7 SECTION 32-1-104 (3)(c); EXCEPT THAT THE NOTICE SHALL INCLUDE  
8 INFORMATION ABOUT THE MANNER IN WHICH BOARD MEMBERS WILL BE  
9 APPOINTED PURSUANT TO SECTION 32-23-103.

10           **32-23-103. Board of directors - appointment.** (1) EACH  
11 DISTRICT CREATED IN SECTION 32-23-102 (1), IF ACTIVATED BY A VOTE OF  
12 THE APPOINTING AUTHORITIES FOR THE BOARD PURSUANT TO SECTION  
13 32-23-102, SHALL BE GOVERNED BY A BOARD OF DIRECTORS CONSISTING  
14 OF NINE MEMBERS APPOINTED PURSUANT TO SUBSECTION (2) OF THIS  
15 SECTION. EACH DIRECTOR MUST BE A REGISTERED ELECTOR IN THE  
16 DISTRICT AND MUST, EXCEPT AS OTHERWISE PROVIDED, HAVE EXPERIENCE  
17 OR EXPERTISE IN CHILD WELFARE, YOUTH MENTAL HEALTH, CRIMINAL  
18 JUSTICE, FAMILY LAW, SOCIAL WORK, MEDICINE, OR EDUCATION.

19           (2) WITHIN NINETY DAYS OF RECEIPT OF A RESOLUTION BY THE  
20 BOARD OF DIRECTORS OF THE LOCAL CASA PROGRAM TO ACTIVATE THE  
21 DISTRICT PURSUANT TO SECTION 32-23-102 (3)(c), THE APPOINTING  
22 AUTHORITIES OF THE BOARD SHALL APPOINT THE NINE DIRECTORS OF THE  
23 DISTRICT BOARD AS FOLLOWS:

24           (a) THE CHIEF JUDGE OF THE JUDICIAL DISTRICT THAT IS  
25 COTERMINOUS WITH THE DISTRICT SHALL APPOINT ONE DIRECTOR;

26           (b) THE DISTRICT ATTORNEY FOR THE JUDICIAL DISTRICT THAT IS  
27 COTERMINOUS WITH THE DISTRICT SHALL APPOINT ONE DIRECTOR;

1           (c) THE BOARD OF DIRECTORS OF THE LOCAL CASA PROGRAM  
2 SHALL APPOINT ONE DIRECTOR;

3           (d) THE BOARD OF DIRECTORS OF THE CHILD ADVOCACY CENTER  
4 FOR THE JUDICIAL DISTRICT THAT IS COTERMINOUS WITH THE DISTRICT  
5 SHALL APPOINT ONE DIRECTOR;

6           (e) THE BOARD OF COUNTY COMMISSIONERS OF A COUNTY IN  
7 WHICH THE DISTRICT IS LOCATED SHALL APPOINT ONE DIRECTOR, AS  
8 SPECIFIED IN THIS SUBSECTION (2)(e). THE BOARD OF COUNTY  
9 COMMISSIONERS OF THE COUNTY WITH THE LARGEST POPULATION IN  
10 WHICH THE DISTRICT IS LOCATED SHALL MAKE THE INITIAL APPOINTMENT  
11 TO THE BOARD, AND EACH SUBSEQUENT APPOINTMENT SHALL BE MADE BY  
12 THE BOARD OF COUNTY COMMISSIONERS OF A COUNTY IN WHICH THE  
13 DISTRICT IS LOCATED BY DESCENDING ORDER OF THE POPULATION OF THE  
14 COUNTY. WHEN THE BOARD OF COUNTY COMMISSIONERS OF EACH COUNTY  
15 IN WHICH THE DISTRICT IS LOCATED HAS MADE AN APPOINTMENT TO THE  
16 BOARD, THE ROTATION OF APPOINTMENTS PURSUANT TO THIS SUBSECTION  
17 (2)(e) SHALL RESTART WITH THE BOARD OF COUNTY COMMISSIONERS OF  
18 THE COUNTY WITH THE LARGEST POPULATION IN WHICH THE DISTRICT IS  
19 LOCATED; EXCEPT THAT IN THE SECOND JUDICIAL DISTRICT, THE DENVER  
20 CITY COUNCIL SHALL MAKE THE INITIAL APPOINTMENT TO THE BOARD AND  
21 ALL SUBSEQUENT APPOINTMENTS PURSUANT TO THIS SUBSECTION (2)(e).

22           (f) (I) EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (2)(f)(II)  
23 OF THIS SECTION, THE GOVERNING BODY OF A MUNICIPALITY IN WHICH THE  
24 DISTRICT IS LOCATED THAT HAS A POPULATION OF AT LEAST TEN  
25 THOUSAND PEOPLE SHALL APPOINT ONE DIRECTOR, AS SPECIFIED IN THIS  
26 SUBSECTION (2)(f). THE GOVERNING BODY OF THE MUNICIPALITY WITH  
27 THE LARGEST POPULATION OF AT LEAST TEN THOUSAND PEOPLE IN WHICH

1 THE DISTRICT IS LOCATED SHALL MAKE THE INITIAL APPOINTMENT TO THE  
2 BOARD, AND EACH SUBSEQUENT APPOINTMENT SHALL BE MADE BY THE  
3 GOVERNING BODY OF A MUNICIPALITY IN WHICH THE DISTRICT IS LOCATED  
4 WITH A POPULATION OF AT LEAST TEN THOUSAND PEOPLE BY DESCENDING  
5 ORDER OF THE POPULATION OF THE MUNICIPALITY. WHEN THE GOVERNING  
6 BODY OF EACH MUNICIPALITY IN WHICH THE DISTRICT IS LOCATED AND  
7 THAT HAS POPULATION OF AT LEAST TEN THOUSAND PEOPLE HAS MADE AN  
8 APPOINTMENT TO THE BOARD, THE ROTATION OF APPOINTMENTS  
9 PURSUANT TO THIS SUBSECTION (2)(f) SHALL RESTART WITH THE  
10 GOVERNING BODY OF THE MUNICIPALITY WITH THE LARGEST POPULATION  
11 IN WHICH THE DISTRICT IS LOCATED WITH AT LEAST TEN THOUSAND  
12 PEOPLE. THE DIRECTOR APPOINTED PURSUANT TO THIS SUBSECTION (2)(f)  
13 SHALL HAVE PROFESSIONAL FINANCIAL MANAGEMENT EXPERTISE.

14 (II) (A) IF THERE IS NOT A MUNICIPALITY IN WHICH THE DISTRICT  
15 IS LOCATED THAT HAS A POPULATION OF AT LEAST TEN THOUSAND PEOPLE,  
16 THEN THE GOVERNING BODY OF THE MUNICIPALITY IN WHICH THE DISTRICT  
17 IS LOCATED WITH THE LARGEST POPULATION SHALL APPOINT THE INITIAL  
18 DIRECTOR PURSUANT TO THIS SUBSECTION (2)(f) AND SHALL APPOINT  
19 EACH SUBSEQUENT DIRECTOR.

20 (B) IN THE CASE OF A MUNICIPALITY THAT IS IN MORE THAN ONE  
21 JUDICIAL DISTRICT, ONLY THE POPULATION OF THE MUNICIPALITY THAT IS  
22 IN THE JUDICIAL DISTRICT SHALL BE CONSIDERED IN DETERMINING THE  
23 SIZE OF THE MUNICIPALITY FOR THE PURPOSE OF THIS SUBSECTION (2)(f).

24 (g) (I) EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (2)(g)(II)  
25 OF THIS SECTION, THE GOVERNING BODY OF A MUNICIPALITY IN WHICH THE  
26 DISTRICT IS LOCATED THAT HAS A POPULATION OF AT LEAST TEN  
27 THOUSAND PEOPLE SHALL APPOINT ONE DIRECTOR, AS SPECIFIED IN THIS

1 SUBSECTION (2)(g). THE GOVERNING BODY OF THE MUNICIPALITY WITH  
2 THE SECOND LARGEST POPULATION OF AT LEAST TEN THOUSAND PEOPLE  
3 IN WHICH THE DISTRICT IS LOCATED SHALL MAKE THE INITIAL  
4 APPOINTMENT TO THE BOARD, AND EACH SUBSEQUENT APPOINTMENT  
5 SHALL BE MADE BY THE GOVERNING BODY OF A MUNICIPALITY IN WHICH  
6 THE DISTRICT IS LOCATED WITH A POPULATION OF AT LEAST TEN  
7 THOUSAND PEOPLE BY DESCENDING ORDER OF THE POPULATION OF THE  
8 MUNICIPALITY. THE GOVERNING BODY OF THE MUNICIPALITY WITH THE  
9 LARGEST POPULATION IN WHICH THE DISTRICT IS LOCATED SHALL BE LAST  
10 IN THE ORDER OF GOVERNING BODIES THAT MAKE AN APPOINTMENT  
11 PURSUANT TO THIS SUBSECTION (2)(g). WHEN THE GOVERNING BODY OF  
12 EACH MUNICIPALITY IN WHICH THE DISTRICT IS LOCATED AND THAT HAS A  
13 POPULATION OF AT LEAST TEN THOUSAND PEOPLE HAS MADE AN  
14 APPOINTMENT TO THE BOARD, THE ROTATION OF APPOINTMENTS  
15 PURSUANT TO THIS SUBSECTION (2)(g) SHALL RESTART WITH THE  
16 GOVERNING BODY OF THE MUNICIPALITY WITH THE SECOND LARGEST  
17 POPULATION IN WHICH THE DISTRICT IS LOCATED WITH A POPULATION OF  
18 AT LEAST TEN THOUSAND PEOPLE.

19 (II) (A) IF THERE IS NOT A MUNICIPALITY IN WHICH THE DISTRICT  
20 IS LOCATED THAT HAS A POPULATION OF AT LEAST TEN THOUSAND PEOPLE,  
21 THEN THE GOVERNING BODY OF THE MUNICIPALITY IN WHICH THE DISTRICT  
22 IS LOCATED WITH THE LARGEST POPULATION SHALL APPOINT THE INITIAL  
23 DIRECTOR PURSUANT TO THIS SUBSECTION (2)(g), AND SHALL APPOINT  
24 EACH SUBSEQUENT DIRECTOR.

25 (B) IN THE CASE OF A MUNICIPALITY THAT IS IN MORE THAN ONE  
26 JUDICIAL DISTRICT, ONLY THE POPULATION OF THE MUNICIPALITY THAT IS  
27 IN THE JUDICIAL DISTRICT SHALL BE CONSIDERED IN DETERMINING THE

1 SIZE OF THE MUNICIPALITY FOR THE PURPOSE OF THIS SUBSECTION (2)(g).

2 (h) THE COUNTY SHERIFF OF A COUNTY IN WHICH THE DISTRICT IS  
3 LOCATED SHALL APPOINT ONE DIRECTOR, AS SPECIFIED IN THIS  
4 SUBSECTION (2)(h). THE COUNTY SHERIFF OF THE COUNTY WITH THE  
5 LARGEST POPULATION IN WHICH THE DISTRICT IS LOCATED SHALL MAKE  
6 THE INITIAL APPOINTMENT TO THE BOARD, AND EACH SUBSEQUENT  
7 APPOINTMENT SHALL BE MADE BY THE COUNTY SHERIFF OF A COUNTY IN  
8 WHICH THE DISTRICT IS LOCATED BY DESCENDING ORDER OF THE  
9 POPULATION OF THE COUNTY. WHEN THE COUNTY SHERIFF OF EACH  
10 COUNTY IN WHICH THE DISTRICT IS LOCATED HAS MADE AN APPOINTMENT  
11 TO THE BOARD, THE ROTATION OF APPOINTMENTS PURSUANT TO THIS  
12 SUBSECTION (2)(h) SHALL RESTART WITH THE COUNTY SHERIFF OF THE  
13 COUNTY WITH THE LARGEST POPULATION IN WHICH THE DISTRICT IS  
14 LOCATED.

15 (i) THE DIRECTOR OF HUMAN SERVICES OF A COUNTY IN WHICH THE  
16 DISTRICT IS LOCATED SHALL APPOINT ONE DIRECTOR AS SPECIFIED IN THIS  
17 SUBSECTION (2)(i). THE DIRECTOR OF HUMAN SERVICES OF THE COUNTY  
18 WITH THE LARGEST POPULATION IN WHICH THE DISTRICT IS LOCATED  
19 SHALL MAKE THE INITIAL APPOINTMENT TO THE BOARD, AND EACH  
20 SUBSEQUENT APPOINTMENT SHALL BE MADE BY THE DIRECTOR OF HUMAN  
21 SERVICES OF A COUNTY IN WHICH THE DISTRICT IS LOCATED BY  
22 DESCENDING ORDER OF THE POPULATION OF THE COUNTY. WHEN THE  
23 DIRECTOR OF HUMAN SERVICES OF EACH COUNTY IN WHICH THE DISTRICT  
24 IS LOCATED HAS MADE AN APPOINTMENT TO THE BOARD, THE ROTATION  
25 OF APPOINTMENTS PURSUANT TO THIS SUBSECTION (2)(i) SHALL RESTART  
26 WITH THE DIRECTOR OF HUMAN SERVICES OF THE COUNTY WITH THE  
27 LARGEST POPULATION IN WHICH THE DISTRICT IS LOCATED.

1           (3) (a) A DIRECTOR APPOINTED PURSUANT TO SUBSECTIONS (2)(a)  
2 TO (2)(d) OF THIS SECTION SHALL SERVE FOR A TERM OF THREE YEARS  
3 UNLESS THE DIRECTOR IS REMOVED FOR CAUSE. NO DIRECTOR APPOINTED  
4 PURSUANT TO SUBSECTIONS (2)(a) TO (2)(d) OF THIS SECTION SHALL SERVE  
5 MORE THAN TWO CONSECUTIVE TERMS.

6           (b) A DIRECTOR APPOINTED PURSUANT TO SUBSECTIONS (2)(e) TO  
7 (2)(i) OF THIS SECTION SHALL SERVE FOR A TERM OF TWO YEARS UNLESS  
8 THE DIRECTOR IS REMOVED FOR CAUSE. A DIRECTOR APPOINTED PURSUANT  
9 TO SUBSECTIONS (2)(e) TO (2)(i) OF THIS SECTION SHALL SERVE ONE TERM,  
10 BUT THE DIRECTOR IS NOT PROHIBITED FROM BEING APPOINTED TO SERVE  
11 ADDITIONAL TERMS WHEN THE APPOINTING AUTHORITY OF THE DIRECTOR  
12 IS NEXT REQUIRED TO MAKE AN APPOINTMENT PURSUANT TO SUBSECTION  
13 (2) OF THIS SECTION.

14           (4) IF ANY APPOINTING AUTHORITY OF ONE OR MORE DIRECTORS  
15 PURSUANT TO THIS SECTION LEAVES THE APPOINTING AUTHORITY'S OFFICE  
16 OR POSITION DURING THE TERM OF A DIRECTOR, THE DIRECTOR'S TERM ON  
17 THE BOARD SHALL NOT BE IMPACTED BY SUCH DEPARTURE AND THE  
18 DIRECTOR SHALL SERVE THE REST OF HIS OR HER TERM ON THE BOARD.  
19 ANY VACANCY ON THE BOARD SHALL BE FILLED AS SOON AS PRACTICABLE  
20 AFTER THE VACANCY IS CREATED BY THE APPOINTING AUTHORITY FOR THE  
21 DIRECTOR THAT CAUSED THE VACANCY.

22           (5) AFTER THE INITIAL APPOINTMENTS TO THE BOARD ARE MADE  
23 PURSUANT TO SUBSECTION (2) OF THIS SECTION, THE BOARD OR STAFF  
24 RETAINED BY THE BOARD SHALL ASSIST THE BOARDS OF COUNTY  
25 COMMISSIONERS, GOVERNING BODIES OF MUNICIPALITIES, COUNTY  
26 SHERIFFS, AND COUNTY DIRECTORS OF HUMAN SERVICES IN DETERMINING  
27 WHICH ENTITY IS REQUIRED TO MAKE THE NEXT APPOINTMENT TO THE

1 BOARD.

2 **32-23-104. Board of directors - meetings - powers and duties.**

3 (1) (a) THE BOARD SHALL CONVENE FOR ITS FIRST MEETING NO LATER  
4 THAN THIRTY DAYS AFTER ALL BOARD DIRECTORS HAVE BEEN APPOINTED  
5 PURSUANT TO SECTION 32-23-103, AND SHALL, WITHIN THE FIRST TWO  
6 MEETINGS OF THE BOARD, SELECT A CHAIR AND VICE-CHAIR FROM AMONG  
7 ITS MEMBERSHIP. THE DIRECTOR WHO IS APPOINTED BY THE CHIEF JUDGE  
8 SHALL SERVE AS THE TEMPORARY CHAIR OF THE BOARD UNTIL THE BOARD  
9 ELECTS A CHAIR.

10 (b) THE BOARD SHALL CONDUCT BUSINESS AT REGULAR MEETINGS  
11 THAT ARE OPEN TO THE PUBLIC. THE BOARD MAY ALLOW REMOTE  
12 PARTICIPATION AT BOARD MEETINGS BY DIRECTORS AND BY ANY PERSON  
13 OR ORGANIZATION THAT HAS BUSINESS BEFORE THE BOARD. THE  
14 PROVISIONS OF PART 4 OF ARTICLE 6 OF TITLE 24 APPLY TO ALL BOARD  
15 MEETINGS.

16 (c) A MAJORITY OF THE DIRECTORS OF THE BOARD CONSTITUTES  
17 A QUORUM, AND BOARD ACTION REQUIRES THE AFFIRMATIVE VOTE OF A  
18 MAJORITY OF THE TOTAL MEMBERSHIP OF THE BOARD.

19 (d) DIRECTORS OF THE BOARD RECEIVE NO COMPENSATION FOR  
20 THEIR SERVICES; EXCEPT THAT DIRECTORS MAY BE REIMBURSED BY THE  
21 DISTRICT FOR THEIR NECESSARY EXPENSES WHILE SERVING AS DIRECTORS  
22 OF THE BOARD.

23 (e) A DIRECTOR OF THE BOARD SHALL DISQUALIFY HIMSELF OR  
24 HERSELF FROM VOTING ON ANY ISSUE WITH RESPECT TO WHICH THE  
25 DIRECTOR HAS A CONFLICT OF INTEREST, UNLESS THE DIRECTOR HAS  
26 DISCLOSED THE CONFLICT OF INTEREST IN COMPLIANCE WITH SECTION  
27 18-8-308. IF THE BOARD BECOMES AWARE OF A CONFLICT OF INTEREST OF

1 A DIRECTOR THAT THE DIRECTOR HAS NOT DISCLOSED, THE BOARD MAY,  
2 BY A MAJORITY VOTE OF THE BOARD, DISQUALIFY THE DIRECTOR FROM  
3 VOTING ON THE ISSUE FOR WHICH THE DIRECTOR HAS A CONFLICT OF  
4 INTEREST.

5 (f) DIRECTORS OF THE BOARD AND OFFICERS AND EMPLOYEES OF  
6 THE DISTRICT ARE PUBLIC EMPLOYEES FOR PURPOSES OF THE "COLORADO  
7 GOVERNMENTAL IMMUNITY ACT", ARTICLE 10 OF TITLE 24.

8 (g) THE BOARD IS SUBJECT TO THE "COLORADO OPEN RECORDS  
9 ACT", PART 2 OF ARTICLE 72 OF TITLE 24.

10 (2) THE BOARD HAS THE FOLLOWING POWERS AND DUTIES:

11 (a) TO FIX THE TIME AND PLACE AT WHICH ITS REGULAR MEETINGS  
12 SHALL BE HELD. MEETINGS SHALL BE HELD WITHIN THE DISTRICT AND  
13 SHALL BE OPEN TO THE PUBLIC.

14 (b) TO ADOPT AND AMEND RULES OF PROCEDURE;

15 (c) TO SELECT A CHAIR, VICE-CHAIR, TREASURER, AND SECRETARY;

16 (d) TO HIRE SUCH STAFF AS MAY BE NECESSARY TO ASSIST THE  
17 BOARD IN ITS DUTIES;

18 (e) TO ENTER INTO CONTRACTS;

19 (f) TO SUE AND BE SUED;

20 (g) TO DECIDE AT WHICH ELECTION A QUESTION REGARDING THE  
21 LEVY AND COLLECTION OF A UNIFORM SALES AND USE TAX AUTHORIZED  
22 BY SECTION 32-23-105 WILL BE SUBMITTED TO THE REGISTERED ELECTORS  
23 OF THE DISTRICT;

24 (h) TO DETERMINE THE RATE AND ESTIMATED AMOUNT OF THE TAX  
25 TO BE INCLUDED IN A QUESTION AUTHORIZED BY SECTION 32-23-105 THAT  
26 WILL BE SUBMITTED TO THE REGISTERED ELECTORS OF THE DISTRICT AND  
27 TO SUBMIT THE QUESTION TO THE REGISTERED ELECTORS OF THE DISTRICT



1 AT THE APPROPRIATE ELECTION UPON THE ADOPTION OF A RESOLUTION BY  
2 THE BOARD;

3 (i) TO DECIDE AT WHICH ELECTION A QUESTION REGARDING THE  
4 LEVY AND COLLECTION OF AN AD VALOREM TAX AUTHORIZED BY SECTION  
5 32-23-107 SHALL BE SUBMITTED TO THE REGISTERED ELECTORS OF THE  
6 DISTRICT;

7 (j) TO DETERMINE THE MILL LEVY AND ESTIMATED AMOUNT OF THE  
8 AD VALOREM TAX TO BE INCLUDED IN THE QUESTION THAT WILL BE  
9 SUBMITTED TO THE REGISTERED ELECTORS AND TO SUBMIT THE QUESTION  
10 TO THE REGISTERED ELECTORS OF THE DISTRICT AT THE APPROPRIATE  
11 ELECTION UPON THE ADOPTION OF A RESOLUTION BY THE BOARD;

12 (k) TO LEVY AND COLLECT AD VALOREM TAXES ON AND AGAINST  
13 ALL TAXABLE PROPERTY WITHIN THE DISTRICT, WHICH SHALL NOT BE  
14 LIMITED EXCEPT AS PROVIDED IN SECTION 39-10-111 (11) AND IN PART 3  
15 OF ARTICLE 1 OF TITLE 29. ANY ELECTION ON THE QUESTION OF AN  
16 INCREASED LEVY PURSUANT TO SECTION 29-1-302 SHALL BE CONDUCTED  
17 AS A SPECIAL ELECTION IN ACCORDANCE WITH ARTICLE 13.5 OF TITLE 1.

18 (l) TO ADMINISTER AND USE MONEY COLLECTED PURSUANT TO A  
19 SALES AND USE TAX OR AD VALOREM TAX LEVIED AND COLLECTED  
20 PURSUANT TO THIS ARTICLE 23, IN ACCORDANCE WITH THE GUIDELINES  
21 SPECIFIED IN SECTION 32-23-107;

22 (m) TO DEVELOP REPORTING AND REVIEW REQUIREMENTS  
23 GOVERNING RECEIPT AND EXPENDITURES OF TAX DISTRICT FUNDS;

24 (n) TO DETERMINE THE DISTRIBUTION OF MONEY THAT THE BOARD  
25 DISTRIBUTES PURSUANT TO SECTION 32-23-109;

26 (o) TO DETERMINE THE ELIGIBILITY OF ESSENTIAL SERVICES  
27 PROVIDERS TO RECEIVE DISTRICT MONEY THAT THE BOARD DISTRIBUTES

1 PURSUANT TO SECTION 32-23-109. IN DETERMINING SUCH ELIGIBILITY, THE  
2 BOARD SHALL TAKE INTO CONSIDERATION THE APPLICANT'S FINANCIAL  
3 AND ORGANIZATIONAL CAPACITY TO EXPEND TAX DOLLARS TO SERVE  
4 AT-RISK YOUTH IN THE DISTRICT AND ACHIEVE THE MISSION OF THE  
5 ESSENTIAL SERVICES PROVIDER.

6 (p) TO PUBLISH AND UPDATE ANNUAL GOVERNANCE AND  
7 TRANSPARENCY NOTICE REQUIREMENTS BY POSTING BOARD DIRECTOR  
8 NAMES, DISTRICT CONTACT INFORMATION, AND MEETING INFORMATION ON  
9 THE DISTRICT'S WEBSITE;

10 (q) TO DRAW WARRANTS AGAINST DISTRICT FUNDS FOR THE  
11 PURPOSES SPECIFIED IN THIS ARTICLE 23;

12 (r) TO SEEK APPROVAL FROM THE REGISTERED ELECTORS IN THE  
13 DISTRICT TO LEVY, COLLECT, RETAIN, AND SPEND ALL REVENUE  
14 GENERATED BY ANY TAX APPROVED BY REGISTERED ELECTORS IN EXCESS  
15 OF THE LIMITATION PROVIDED IN SECTION 20 OF ARTICLE X OF THE STATE  
16 CONSTITUTION;

17 (s) TO BORROW MONEY AND INCUR INDEBTEDNESS AND EVIDENCE  
18 THE SAME BY CERTIFICATES, NOTES, OR DEBENTURES, TO ISSUE BONDS,  
19 INCLUDING REVENUE BONDS, AND TO INVEST ANY MONEY OF THE SPECIAL  
20 DISTRICT IN ACCORDANCE WITH PART 6 OF ARTICLE 75 OF TITLE 24;

21 (t) TO SOLICIT, ACCEPT, AND EXPEND GIFTS, GRANTS, AND  
22 DONATIONS FROM ANY PUBLIC OR PRIVATE ENTITY; AND

23 (u) TO EXERCISE ALL OR ANY PART OR COMBINATION OF THE  
24 POWERS GRANTED IN THIS ARTICLE 23.

25 **32-23-105. Authorizing elections - sales and use tax.** (1) FOR  
26 PURPOSES OF COMPLYING WITH THE PROVISIONS OF SECTION 20 (4) OF  
27 ARTICLE X OF THE STATE CONSTITUTION AND UPON THE PROPER

1 SUBMITTAL OF A VALID INITIATIVE PETITION TO THE BOARD OR UPON THE  
2 ADOPTION OF A RESOLUTION BY THE BOARD, THE DISTRICT MAY SUBMIT TO  
3 THE REGISTERED ELECTORS OF THE DISTRICT, AT A GENERAL ELECTION, AN  
4 ELECTION HELD ON THE FIRST TUESDAY IN NOVEMBER OF AN  
5 ODD-NUMBERED YEAR, OR A BIENNIAL LOCAL DISTRICT ELECTION, THE  
6 QUESTION OF WHETHER THE DISTRICT SHALL BE AUTHORIZED TO LEVY AND  
7 COLLECT A SALES AND USE TAX NOT TO EXCEED THE AMOUNT  
8 DETERMINED BY THE BOARD PURSUANT TO SECTION (5) OF THIS SECTION  
9 UPON EVERY TRANSACTION OR OTHER INCIDENT WITH RESPECT TO WHICH  
10 A SALES AND USE TAX IS LEVIED BY THE STATE, PURSUANT TO THE  
11 PROVISIONS OF ARTICLE 26 OF TITLE 39;

12 (2) A RESOLUTION OR THE SUMMARY FOR A PETITION PURSUANT  
13 TO SUBSECTION (1) OF THIS SECTION SHALL INCLUDE, BUT SHALL NOT BE  
14 LIMITED TO, THE FOLLOWING STATEMENTS:

15 (a) THAT THE DISTRICT WILL LEVY AND COLLECT A SALES AND USE  
16 TAX AT THE RATE SPECIFIED BY THE BOARD PURSUANT TO SUBSECTION  
17 (2)(b) OF THIS SECTION;

18 (b) THE PERCENTAGE OF SALES AND USE TAX TO BE LEVIED AND  
19 COLLECTED BY THE DISTRICT AS DETERMINED BY THE BOARD PURSUANT  
20 TO SUBSECTION (5)(a) OF THIS SECTION; AND

21 (c) IF THE BOARD DETERMINES PURSUANT TO SUBSECTION (5)(b)  
22 OF THIS SECTION THAT THE AUTHORITY OF THE DISTRICT TO LEVY AND  
23 COLLECT THE SALES AND USE TAXES SHALL EXPIRE, THE MONTH, DAY, AND  
24 YEAR ON WHICH SUCH AUTHORITY SHALL EXPIRE.

25 (3) THE DISTRICT MAY SUBMIT THE QUESTION SET FORTH IN  
26 SUBSECTION (1) OF THIS SECTION TO THE REGISTERED ELECTORS OF THE  
27 DISTRICT:

1 (a) AFTER BEING PRESENTED WITH A PETITION REQUESTING THE  
2 SUBMITTAL OF THE QUESTION THAT IS SIGNED BY REGISTERED ELECTORS  
3 WITHIN THE GEOGRAPHICAL BOUNDARIES OF THE DISTRICT IN AN AMOUNT  
4 EQUAL TO AT LEAST FIVE PERCENT OF THE TOTAL NUMBER OF VOTES CAST  
5 WITHIN THE GEOGRAPHICAL BOUNDARIES OF THE DISTRICT FOR ALL  
6 CANDIDATES FOR THE OFFICE OF SECRETARY OF STATE AT THE PREVIOUS  
7 GENERAL ELECTION AND AFTER VERIFICATION OF THE SIGNATURES ON THE  
8 PETITION BY THE SECRETARY OF STATE; OR

9 (b) AFTER THE ADOPTION OF A RESOLUTION BY THE BOARD.

10 (4) (a) EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (4)(c) OF  
11 THIS SECTION, AT THE ELECTION, THE QUESTION APPEARING ON THE  
12 BALLOT SHALL BE AS FOLLOWS:

13 "SHALL ESSENTIAL SERVICES FOR YOUTH SPECIAL  
14 DISTRICT TAXES BE INCREASED BY \_\_\_\_\_ ANNUALLY IN THE  
15 FIRST FULL YEAR OF SUCH INCREASE, AND BY WHATEVER  
16 ADDITIONAL AMOUNTS ARE RAISED ANNUALLY  
17 THEREAFTER, BY A \_\_\_\_\_ PERCENT SALES AND USE TAX TO BE  
18 USED SOLELY FOR THE PURPOSE OF PROVIDING ESSENTIAL  
19 SERVICES TO AT-RISK YOUTH WHO RESIDE IN THE DISTRICT  
20 AND SHALL ALL REVENUE FROM SUCH TAX BE COLLECTED,  
21 RETAINED, AND SPENT AS A VOTER-APPROVED REVENUE  
22 CHANGE, INCLUDING ALL REVENUE GENERATED BY SUCH  
23 TAX IN EXCESS OF THE LIMITATION PROVIDED IN SECTION 20  
24 OF ARTICLE X OF THE COLORADO CONSTITUTION?"

25 (b) EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (4)(c) OF  
26 THIS SECTION, THE BALLOT TITLE SHALL BE A STATEMENT OF THE  
27 LANGUAGE INCLUDED IN THE QUESTION SET FORTH IN SUBSECTION (4)(a)

1 OF THIS SECTION.

2 (c) THE BALLOT QUESTION SPECIFIED IN SUBSECTION (4)(a) OF THIS  
3 SECTION AND THE BALLOT TITLE SPECIFIED IN SUBSECTION (4)(b) OF THIS  
4 SECTION MAY BE MODIFIED BY THE BOARD ONLY TO THE EXTENT  
5 NECESSARY TO INCLUDE THE PERCENTAGE OF THE SALES AND USE TAX TO  
6 BE LEVIED AND COLLECTED, TO SPECIFY AN EXPIRATION OF THE DISTRICT'S  
7 AUTHORITY TO LEVY AND COLLECT A SALES AND USE TAX, IF APPLICABLE,  
8 AND TO CONFORM TO THE REQUIREMENTS OF ANY CONSTITUTIONAL OR  
9 STATUTORY PROVISION ENACTED AFTER THE EFFECTIVE DATE OF THIS  
10 SUBSECTION (4)(c) OR FINAL DECISION OF A DISTRICT OR APPELLATE  
11 COURT REGARDING THE LEGAL REQUIREMENTS FOR BALLOT QUESTIONS  
12 AND TITLES.

13 (d) IF AT ANY ELECTION A MAJORITY OF THE REGISTERED  
14 ELECTORS OF THE DISTRICT VOTING ON THE QUESTION VOTE  
15 AFFIRMATIVELY ON THE QUESTION AUTHORIZING THE DISTRICT TO LEVY  
16 AND COLLECT THE SALES AND USE TAX SPECIFIED IN SUBSECTION (4)(a) OF  
17 THIS SECTION, SUCH SALES AND USE TAX SHALL BE LEVIED, COLLECTED,  
18 AND DISTRIBUTED AS PROVIDED FOR IN THIS ARTICLE 23.

19 (5) THE BOARD OF A DISTRICT THAT SUBMITS A QUESTION TO THE  
20 REGISTERED ELECTORS OF THE DISTRICT PURSUANT TO THIS SECTION  
21 SHALL DETERMINE THE FOLLOWING BY A MAJORITY VOTE OF THE BOARD:

22 (a) THE AMOUNT OF SALES AND USE TAX THAT IT WILL SEEK VOTER  
23 APPROVAL TO LEVY AND COLLECT; AND

24 (b) IF THE BOARD DETERMINES THAT THE AUTHORITY OF THE  
25 DISTRICT TO LEVY AND COLLECT THE SALES AND USE TAXES SHALL EXPIRE,  
26 THE MONTH, DAY, AND YEAR ON WHICH SUCH AUTHORITY SHALL EXPIRE.

27 **32-23-106. Sales and use tax imposed - collection -**

1     **administration of tax.** (1) THE SALES AND USE TAX IMPOSED PURSUANT  
2 TO SECTION 32-23-105 IS IN ADDITION TO ANY OTHER SALES AND USE TAX  
3 IMPOSED PURSUANT TO LAW.

4           (2) (a) THE COLLECTION, ADMINISTRATION, AND ENFORCEMENT OF  
5 THE SALES AND USE TAX SHALL BE PERFORMED BY THE EXECUTIVE  
6 DIRECTOR OF THE DEPARTMENT OF REVENUE IN THE SAME MANNER AS THE  
7 COLLECTION, ADMINISTRATION, AND ENFORCEMENT OF THE STATE SALES  
8 AND USE TAX IMPOSED PURSUANT TO ARTICLE 26 OF TITLE 39 INCLUDING,  
9 WITHOUT LIMITATION, THE RETENTION BY A VENDOR OF THE PERCENTAGE  
10 OF THE AMOUNT REMITTED TO COVER THE VENDOR'S EXPENSE IN THE  
11 COLLECTION AND REMITTANCE OF THE SALES AND USE TAX AS PROVIDED  
12 IN SECTION 39-26-105. THE EXECUTIVE DIRECTOR SHALL MAKE MONTHLY  
13 DISTRIBUTIONS OF SALES AND USE TAX COLLECTIONS TO THE DISTRICT.  
14 THE DISTRICT SHALL PAY THE NET INCREMENTAL COST INCURRED BY THE  
15 DEPARTMENT OF REVENUE IN THE ADMINISTRATION AND COLLECTION OF  
16 THE SALES AND USE TAX; EXCEPT THAT IN NO EVENT SHALL THE DISTRICT  
17 PAY IN ANY GIVEN FISCAL YEAR MORE THAN AN AMOUNT EQUAL TO THE  
18 AMOUNT PAID BY THE DISTRICT IN ITS FIRST FISCAL YEAR OF OPERATION,  
19 AS ADJUSTED IN ACCORDANCE WITH THE CHANGES IN THE CONSUMER  
20 PRICE INDEX FOR THE UNITED STATES DEPARTMENT OF LABOR, BUREAU OF  
21 LABOR STATISTICS, CONSUMER PRICE INDEX FOR  
22 DENVER-AURORA-LAKEWOOD FOR ALL ITEMS PAID BY ALL URBAN  
23 CONSUMERS, OR ITS APPLICABLE SUCCESSOR INDEX. THE DEPARTMENT OF  
24 REVENUE MAY MAKE EXPENDITURES FOR SUCH COSTS SUBJECT TO ANNUAL  
25 APPROPRIATION BY THE GENERAL ASSEMBLY.

26           (b) (I) A QUALIFIED PURCHASER MAY PROVIDE A DIRECT PAYMENT  
27 PERMIT NUMBER ISSUED PURSUANT TO SECTION 39-26-103.5 TO A VENDOR

1 OR RETAILER THAT IS LIABLE AND RESPONSIBLE FOR COLLECTING AND  
2 REMITTING ANY SALES TAX LEVIED ON A SALE MADE TO THE QUALIFIED  
3 PURCHASER PURSUANT TO THIS ARTICLE 23. A VENDOR OR RETAILER THAT  
4 HAS RECEIVED A DIRECT PAYMENT PERMIT NUMBER IN GOOD FAITH FROM  
5 A QUALIFIED PURCHASER SHALL NOT BE LIABLE OR RESPONSIBLE FOR  
6 COLLECTION AND REMITTANCE OF A SALES TAX IMPOSED ON A SALE THAT  
7 IS PAID FOR DIRECTLY FROM THE QUALIFIED PURCHASER'S FUNDS AND NOT  
8 THE PERSONAL FUNDS OF AN INDIVIDUAL.

9 (II) A QUALIFIED PURCHASER THAT PROVIDES A DIRECT PAYMENT  
10 PERMIT NUMBER TO A VENDOR OR RETAILER SHALL BE LIABLE AND  
11 RESPONSIBLE FOR THE AMOUNT OF SALES TAX LEVIED ON A SALE MADE TO  
12 THE QUALIFIED PURCHASER PURSUANT TO THIS ARTICLE 23 IN THE SAME  
13 MANNER AS LIABILITY WOULD BE IMPOSED ON A QUALIFIED PURCHASER  
14 FOR STATE SALES TAX PURSUANT TO SECTION 39-26-105.

15 **32-23-107. Authorizing election - levy and collection of ad**  
16 **valorem taxes.** (1) A DISTRICT CREATED PURSUANT TO THIS ARTICLE 23  
17 HAS THE POWER, UPON APPROVAL BY THE ELIGIBLE ELECTORS OF THE  
18 DISTRICT, TO LEVY AND COLLECT AD VALOREM TAXES ON AND AGAINST  
19 ALL TAXABLE PROPERTY WITHIN THE DISTRICT. A TAX LEVIED BY A  
20 DISTRICT IN ACCORDANCE WITH THIS SECTION SHALL TAKE EFFECT ON  
21 EITHER JANUARY 1 OR JULY 1 OF THE YEAR SPECIFIED IN THE BALLOT  
22 ISSUE SUBMITTED TO THE ELIGIBLE ELECTORS OF THE DISTRICT.

23 (2) FOR PURPOSES OF COMPLYING WITH THE PROVISIONS OF  
24 SECTION 20(4) OF ARTICLE X OF THE STATE CONSTITUTION AND UPON THE  
25 PROPER SUBMITTAL OF A VALID INITIATIVE PETITION TO THE BOARD OR  
26 UPON THE ADOPTION OF A RESOLUTION BY THE BOARD, THE DISTRICT MAY  
27 SUBMIT TO THE REGISTERED ELECTORS OF THE DISTRICT, AT A GENERAL

1 ELECTION, AN ELECTION HELD ON THE FIRST TUESDAY IN NOVEMBER OF  
2 AN ODD-NUMBERED YEAR, OR AT A BIENNIAL LOCAL DISTRICT ELECTION,  
3 THE QUESTION OF WHETHER THE DISTRICT SHALL BE AUTHORIZED TO LEVY  
4 AND COLLECT AN AD VALOREM TAX NOT TO EXCEED THE NUMBER OF  
5 MILLS DETERMINED BY THE BOARD PURSUANT TO SUBSECTION (6) OF THIS  
6 SECTION ON AND AGAINST ALL TAXABLE PROPERTY IN THE DISTRICT.

7 (3) A RESOLUTION OR THE SUMMARY FOR A PETITION PURSUANT  
8 TO SUBSECTION (2) OF THIS SECTION SHALL INCLUDE, BUT SHALL NOT BE  
9 LIMITED TO, THE FOLLOWING STATEMENTS:

10 (a) THAT THE DISTRICT WILL LEVY AND COLLECT AN AD VALOREM  
11 TAX AT THE RATE SPECIFIED BY THE BOARD PURSUANT TO SUBSECTION  
12 (3)(b) OF THIS SECTION;

13 (b) THE NUMBER OF MILLS TO BE LEVIED AND COLLECTED BY THE  
14 DISTRICT AS DETERMINED BY THE BOARD PURSUANT TO SUBSECTION (6)(a)  
15 OF THIS SECTION; AND

16 (c) IF THE BOARD DETERMINES PURSUANT TO SUBSECTION (6)(b)  
17 OF THIS SECTION THAT THE AUTHORITY OF THE DISTRICT TO LEVY AND  
18 COLLECT THE AD VALOREM TAX SHALL EXPIRE, THE MONTH, DAY, AND  
19 YEAR ON WHICH SUCH AUTHORITY SHALL EXPIRE.

20 (4) THE DISTRICT MAY SUBMIT THE QUESTION SET FORTH IN  
21 SUBSECTION (2) OF THIS SECTION TO THE REGISTERED ELECTORS OF THE  
22 DISTRICT:

23 (a) AFTER BEING PRESENTED WITH A PETITION REQUESTING THE  
24 SUBMITTAL OF THE QUESTION THAT IS SIGNED BY REGISTERED ELECTORS  
25 WITHIN THE GEOGRAPHICAL BOUNDARIES OF THE DISTRICT IN AN AMOUNT  
26 EQUAL TO AT LEAST FIVE PERCENT OF THE TOTAL NUMBER OF VOTES CAST  
27 WITHIN THE GEOGRAPHICAL BOUNDARIES OF THE DISTRICT FOR ALL



1 CANDIDATES FOR THE OFFICE OF SECRETARY OF STATE AT THE PREVIOUS  
2 GENERAL ELECTION AND AFTER VERIFICATION OF THE SIGNATURES ON THE  
3 PETITION BY THE SECRETARY OF STATE; OR

4 (b) AFTER THE ADOPTION OF A RESOLUTION BY THE BOARD.

5 (5) (a) EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (5)(c) OF  
6 THIS SECTION, AT THE ELECTION, THE QUESTION APPEARING ON THE  
7 BALLOT SHALL BE AS FOLLOWS:

8 "SHALL ESSENTIAL SERVICES FOR YOUTH SPECIAL  
9 DISTRICT TAXES BE INCREASED BY \_\_\_\_ ANNUALLY IN THE  
10 FIRST FULL YEAR OF SUCH INCREASE, AND BY WHATEVER  
11 ADDITIONAL AMOUNTS ARE RAISED ANNUALLY  
12 THEREAFTER, BY A MILL LEVY INCREASE OF NOT MORE  
13 THAN \_\_\_\_ MILLS TO BE USED SOLELY FOR THE PURPOSE OF  
14 PROVIDING ESSENTIAL SERVICES TO AT-RISK YOUTH WHO  
15 RESIDE IN THE DISTRICT AND SHALL ALL REVENUE FROM  
16 SUCH TAX BE COLLECTED, RETAINED, AND SPENT AS A  
17 VOTER-APPROVED REVENUE CHANGE, INCLUDING ALL  
18 REVENUE GENERATED BY SUCH TAX IN EXCESS OF THE  
19 LIMITATION PROVIDED IN SECTION 20 OF ARTICLE X OF THE  
20 COLORADO CONSTITUTION?"

21 (b) EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (5)(c) OF  
22 THIS SECTION, THE BALLOT TITLE SHALL BE A STATEMENT OF THE  
23 LANGUAGE INCLUDED IN THE QUESTION SET FORTH IN SUBSECTION (5)(a)  
24 OF THIS SECTION.

25 (c) THE BALLOT QUESTION SPECIFIED IN SUBSECTION (5)(a) OF THIS  
26 SECTION AND THE BALLOT TITLE SPECIFIED IN SUBSECTION (5)(b) OF THIS  
27 SECTION MAY BE MODIFIED BY THE BOARD ONLY TO THE EXTENT

1 NECESSARY TO INCLUDE THE NUMBER OF MILLS TO BE LEVIED AND  
2 COLLECTED, TO SPECIFY AN EXPIRATION OF THE DISTRICT'S AUTHORITY TO  
3 LEVY AND COLLECT AN AD VALOREM TAX, IF APPLICABLE, AND TO  
4 CONFORM TO THE REQUIREMENTS OF ANY CONSTITUTIONAL OR  
5 STATUTORY PROVISION ENACTED AFTER THE EFFECTIVE DATE OF THIS  
6 SUBSECTION (5)(c) OR FINAL DECISION OF A DISTRICT OR APPELLATE  
7 COURT REGARDING THE LEGAL REQUIREMENTS FOR BALLOT QUESTIONS  
8 AND TITLES.

9 (d) IF AT ANY ELECTION A MAJORITY OF THE REGISTERED  
10 ELECTORS OF THE DISTRICT VOTING ON THE QUESTION VOTE  
11 AFFIRMATIVELY ON THE QUESTION AUTHORIZING THE DISTRICT TO LEVY  
12 AND COLLECT THE AD VALOREM TAX SPECIFIED IN SUBSECTION (5)(a) OF  
13 THIS SECTION, SUCH TAX SHALL BE LEVIED, COLLECTED, AND DISTRIBUTED  
14 AS PROVIDED FOR IN THIS ARTICLE 23.

15 (6) THE BOARD OF A DISTRICT THAT SUBMITS A QUESTION TO THE  
16 REGISTERED ELECTORS OF THE DISTRICT PURSUANT TO THIS SECTION  
17 SHALL DETERMINE THE FOLLOWING BY A MAJORITY VOTE OF THE BOARD:

18 (a) THE NUMBER OF MILLS THAT IT WILL SEEK VOTER APPROVAL TO  
19 LEVY AND COLLECT; AND

20 (b) IF THE BOARD DETERMINES THAT THE AUTHORITY OF THE  
21 DISTRICT TO LEVY AND COLLECT THE AD VALOREM TAX SHALL EXPIRE, THE  
22 MONTH, DAY, AND YEAR ON WHICH SUCH AUTHORITY SHALL EXPIRE.

23 **32-23-108. Ad valorem tax imposed - collection -**  
24 **administration of tax.** (1) THE AD VALOREM TAX IMPOSED PURSUANT TO  
25 SECTION 32-23-107 IS IN ADDITION TO ANY OTHER AD VALOREM TAX  
26 IMPOSED PURSUANT TO LAW.

27 (2) IT IS THE DUTY OF THE BODY HAVING AUTHORITY TO LEVY

1 TAXES WITHIN EACH COUNTY TO LEVY THE TAXES PROVIDED BY SECTION  
2 32-23-107. IT IS THE DUTY OF ALL OFFICIALS CHARGED WITH THE DUTY OF  
3 COLLECTING TAXES TO COLLECT SUCH TAXES AT THE TIME AND IN THE  
4 FORM AND MANNER AND WITH LIKE INTEREST AND PENALTIES AS OTHER  
5 TAXES ARE COLLECTED AND WHEN COLLECTED TO PAY THE SAME TO THE  
6 SPECIAL DISTRICT ORDERING THE LEVY AND COLLECTION. THE PAYMENT  
7 OF SUCH COLLECTIONS SHALL BE PAID MONTHLY INTO THE DEPOSITORY OF  
8 THE DISTRICT TO THE CREDIT OF THE DISTRICT. ALL TAXES LEVIED UNDER  
9 THIS ARTICLE 23, TOGETHER WITH INTEREST THEREON AND PENALTIES FOR  
10 DEFAULT IN PAYMENT THEREOF, AND ALL COSTS OF COLLECTING THE SAME  
11 SHALL CONSTITUTE, UNTIL PAID, A PERPETUAL LIEN ON AND AGAINST THE  
12 PROPERTY TAXED, AND SUCH LIEN SHALL BE ON A PARITY WITH THE TAX  
13 LIEN OF OTHER GENERAL TAXES.

14 **32-23-109. District revenue - distribution.** (1) THE BOARD  
15 SHALL DISTRIBUTE THE PROCEEDS OF ANY TAX COLLECTIONS PURSUANT  
16 TO THIS ARTICLE 23 TO ESSENTIAL SERVICES PROVIDERS AS SPECIFIED IN  
17 THIS SECTION. THE BOARD MAY DEDUCT FROM THE PROCEEDS OF THE TAX  
18 COLLECTIONS AMOUNTS NECESSARY TO COVER THE COSTS INCURRED BY  
19 THE DISTRICT FOR THE ADMINISTRATION OF SUCH PROCEEDS, INCLUDING  
20 THE ADMINISTRATION OF THE DISTRICT YOUTH ESSENTIAL SERVICES  
21 PROVIDERS GRANT PROGRAM PURSUANT TO SECTION 32-23-110; EXCEPT  
22 THAT THE AMOUNT DEDUCTED FOR SUCH PURPOSES SHALL NOT EXCEED  
23 THREE PERCENT OF THE NET TAX REVENUE ANNUALLY COLLECTED. THE  
24 BOARD MAY ALSO DEDUCT FROM THE PROCEEDS OF THE TAX COLLECTIONS  
25 AN AMOUNT NECESSARY TO PAY THE DISTRICT'S ACTUAL OR ANTICIPATED  
26 REASONABLE COSTS RELATED TO A COORDINATED ELECTION. AFTER  
27 MAKING THE DEDUCTIONS ALLOWED IN THIS SUBSECTION (1), THE BOARD

1 SHALL DISTRIBUTE THE REMAINING PROCEEDS FROM THE TAX  
2 COLLECTIONS TO ESSENTIAL SERVICES PROVIDERS PURSUANT TO  
3 SUBSECTION (2) OF THIS SECTION.

4 (2) UPON VOTER APPROVAL OF THE LEVY AND COLLECTION OF A  
5 TAX AS SPECIFIED IN THIS ARTICLE 23, THE TAX REVENUE COLLECTED BY  
6 THE DISTRICT SHALL BE DISTRIBUTED ANNUALLY BY THE BOARD AS  
7 FOLLOWS:

8 (a) SIXTY PERCENT OF THE TAX REVENUE SHALL BE DISTRIBUTED  
9 TO THE LOCAL CASA PROGRAM IN THE DISTRICT AND TO THE CHILD  
10 ADVOCACY CENTER IN THE DISTRICT AS DETERMINED BY THE BOARD AND  
11 SUBJECT TO THE PROVISIONS OF SUBSECTION (5) OF THIS SECTION. THE  
12 LOCAL CASA PROGRAM AND THE CHILD ADVOCACY CENTER SHALL EACH  
13 RECEIVE AT LEAST THIRTY PERCENT OF THE REVENUE DISTRIBUTED  
14 PURSUANT TO THIS SUBSECTION (2)(a).

15 (b) FORTY PERCENT OF THE TAX REVENUE SHALL BE DISTRIBUTED  
16 THROUGH A GRANT PROGRAM, CREATED PURSUANT TO SECTION  
17 32-23-110, TO ESSENTIAL SERVICES PROVIDERS.

18 (3) (a) ANY ESSENTIAL SERVICES PROVIDER THAT RECEIVES A  
19 DISTRIBUTION OF TAX REVENUE PURSUANT TO SUBSECTION (2) OF THIS  
20 SECTION SHALL USE THE REVENUE FOR ONE OF THE FOLLOWING PURPOSES:

21 (I) PROGRAMS THAT ADDRESS THE HEALTH, SAFETY, WELLNESS,  
22 AND MENTAL HEALTH OF AT-RISK YOUTH;

23 (II) PROGRAMS THAT PROVIDE SERVICES FOR UNHOUSED AT-RISK  
24 YOUTH;

25 (III) PROGRAMS THAT SUPPORT AT-RISK YOUTH IN THE JUDICIAL  
26 SYSTEM;

27 (IV) PROGRAMS THAT PROVIDE FORENSIC SUPPORT, INCLUDING

1 THE ADMINISTRATION COSTS OF PROVIDING SUCH SUPPORT; OR

2 (V) THE CONSTRUCTION OF CAPITAL FACILITIES FOR THE  
3 PROVISION OF ESSENTIAL SERVICES.

4 (b) AN ESSENTIAL SERVICES PROVIDER THAT RECEIVES A  
5 DISTRIBUTION OF TAX REVENUE PURSUANT TO SUBSECTION (2) OF THIS  
6 SECTION SHALL NOT USE THE REVENUE FOR DAY CARE, DATA  
7 COLLECTIONS, SCHOOL-BASED EDUCATION, OR FITNESS AND  
8 RECREATIONAL PROGRAMMING.

9 (4) ANY REVENUE RAISED OR GENERATED BY THE DISTRICT SHALL  
10 BE IN ADDITION TO AND SHALL NOT BE USED TO REPLACE ANY FUNDING  
11 THAT THE ESSENTIAL SERVICES PROVIDERS IN THE DISTRICT WOULD  
12 OTHERWISE BE ENTITLED TO RECEIVE FROM THE STATE OR FROM THE  
13 FEDERAL GOVERNMENT.

14 (5) (a) TO BE ELIGIBLE TO RECEIVE A DISTRIBUTION OF THE  
15 DISTRICT TAX REVENUE PURSUANT TO SUBSECTION (2)(a) OF THIS SECTION,  
16 A LOCAL CASA PROGRAM SHALL COMPLY WITH ALL APPLICABLE  
17 PROVISIONS OF PARTS 1 AND 2 OF ARTICLE 1 OF TITLE 19 AND A CHILD  
18 ADVOCACY CENTER SHALL COMPLY WITH ALL APPLICABLE PROVISIONS OF  
19 PART 1 OF ARTICLE 1 OF TITLE 19.

20 (b) IF THE BOARD DETERMINES THAT THE LOCAL CASA PROGRAM  
21 OR THE CHILD ADVOCACY CENTER IS NOT IN COMPLIANCE WITH THE  
22 PROVISIONS OF PARTS 1 AND 2 OF ARTICLE 1 OF TITLE 19, AS APPLICABLE,  
23 AND DETERMINES THAT THE FAILURE TO COMPLY WITH SUCH PROVISIONS  
24 IS A MATERIAL FAILURE THAT ADVERSELY IMPACTS THE ABILITY OF THE  
25 LOCAL CASA PROGRAM OR THE CHILD ADVOCACY CENTER TO  
26 COMPETENTLY PROVIDE ESSENTIAL SERVICES, THE BOARD SHALL NOTIFY  
27 THE LOCAL CASA PROGRAM OR THE CHILD ADVOCACY CENTER OF THE

1 STATUTORY DEFICIENCY. A LOCAL CASA PROGRAM OR CHILD ADVOCACY  
2 CENTER HAS SIX MONTHS FROM THE DATE THE NOTICE IS RECEIVED TO  
3 CURE THE STATUTORY DEFICIENCY AND SHALL DEMONSTRATE TO THE  
4 BOARD AND THE CHIEF JUDGE OF THE JUDICIAL DISTRICT THAT HAS  
5 COTERMINOUS BOUNDARIES WITH THE DISTRICT WITHIN SUCH PERIOD THAT  
6 IT HAS CURED THE DEFICIENCIES IDENTIFIED BY THE BOARD.

7 (c) (I) IF THE LOCAL CASA PROGRAM OR THE CHILD ADVOCACY  
8 CENTER DEMONSTRATE TO THE SATISFACTION OF THE BOARD AND THE  
9 CHIEF JUDGE OF THE JUDICIAL DISTRICT THAT HAS COTERMINOUS  
10 BOUNDARIES WITH THE DISTRICT THAT IT HAS CURED THE STATUTORY  
11 DEFICIENCY WITHIN THE SIX-MONTH PERIOD SPECIFIED IN SUBSECTION  
12 (5)(b) OF THIS SECTION, THE LOCAL CASA PROGRAM OR THE CHILD  
13 ADVOCACY CENTER SHALL NOT LOSE ANY FUNDING ALREADY DISTRIBUTED  
14 PURSUANT TO SUBSECTION (2)(a) OF THIS SECTION AND SHALL REMAIN  
15 ELIGIBLE FOR FUTURE DISBURSEMENTS OF DISTRICT TAX REVENUE  
16 PURSUANT TO SUBSECTION (2)(a) OF THIS SECTION.

17 (II) IF THE LOCAL CASA PROGRAM OR THE CHILD ADVOCACY  
18 CENTER IS UNABLE TO DEMONSTRATE TO THE SATISFACTION OF THE BOARD  
19 AND THE CHIEF JUDGE OF THE JUDICIAL DISTRICT THAT HAS COTERMINOUS  
20 BOUNDARIES WITH THE DISTRICT THAT IT HAS CURED THE STATUTORY  
21 DEFICIENCY WITHIN THE SIX-MONTH PERIOD SPECIFIED IN SUBSECTION  
22 (5)(b) OF THIS SECTION, THE BOARD MAY REQUIRE THE LOCAL CASA  
23 PROGRAM OR THE CHILD ADVOCACY CENTER TO RETURN TO THE BOARD  
24 ANY UNEXPENDED AND UNENCUMBERED MONEY FROM A DISTRIBUTION OF  
25 TAX REVENUE PURSUANT TO SUBSECTION (2)(a) OF THIS SECTION. IN  
26 ADDITION, THE BOARD MAY DETERMINE THAT THE LOCAL CASA PROGRAM  
27 OR CHILD ADVOCACY CENTER IS INELIGIBLE TO RECEIVE FUTURE

1 DISBURSEMENTS OF DISTRICT TAX REVENUE PURSUANT TO SUBSECTION  
2 (2)(a) OF THIS SECTION UNTIL THE LOCAL CASA PROGRAM OR THE CHILD  
3 ADVOCACY CENTER HAS DEMONSTRATED TO THE SATISFACTION OF THE  
4 BOARD AND THE CHIEF JUDGE THAT IT HAS CURED STATUTORY  
5 DEFICIENCIES IDENTIFIED BY THE BOARD.

6 **32-23-110. District youth essential services providers grant**  
7 **program - creation by board - administration - eligibility criteria -**  
8 **purposes - awards.** (1) (a) THE BOARD OF A DISTRICT THAT IS  
9 AUTHORIZED TO LEVY AND COLLECT A SALES AND USE TAX OR AN AD  
10 VALOREM TAX PURSUANT TO THIS ARTICLE 23 SHALL CREATE A DISTRICT  
11 YOUTH ESSENTIAL SERVICES PROVIDER GRANT PROGRAM, REFERRED TO IN  
12 THIS SECTION AS THE "GRANT PROGRAM", TO PROVIDE GRANTS TO  
13 ELIGIBLE ESSENTIAL SERVICES PROVIDERS TO BE PAID FROM THE TAX  
14 REVENUE AVAILABLE FOR DISBURSEMENT BY THE BOARD PURSUANT TO  
15 THIS ARTICLE 23.

16 (b) THE BOARD SHALL IMPLEMENT AND ADMINISTER THE GRANT  
17 PROGRAM AND SHALL DEVELOP POLICIES AND PROCEDURES FOR SUCH  
18 IMPLEMENTATION AND ADMINISTRATION. AT A MINIMUM, THE POLICIES  
19 AND PROCEDURES MUST SPECIFY THE TIME FRAME FOR APPLYING FOR  
20 GRANTS AND THE FORM OF THE GRANT APPLICATION. IN ADDITION, THE  
21 BOARD SHALL CREATE A GRANT APPLICATION PROCESS, DEVELOP A TIME  
22 LINE FOR GRANT APPLICATION, EVALUATION, AND DISBURSEMENT,  
23 DEVELOP A RUBRIC TO EVALUATE GRANT APPLICANTS, AND AWARD GRANT  
24 MONEY TO ELIGIBLE ESSENTIAL SERVICES PROVIDERS AS PROVIDED IN THIS  
25 SECTION. THE BOARD MAY CONTRACT WITH A NONPROFIT ORGANIZATION  
26 THAT HAS EXPERIENCE IN GRANT MANAGEMENT TO ASSIST THE BOARD IN  
27 THE CREATION AND MANAGEMENT OF THE GRANT PROGRAM.

1           (2) TO BE ELIGIBLE TO RECEIVE A GRANT PURSUANT TO THIS  
2 SECTION, AN ESSENTIAL SERVICES PROVIDER SHALL:

3           (a) HAVE A TRACK RECORD OF OPERATING IN GOOD STANDING IN  
4 THE DISTRICT FOR AT LEAST TWO YEARS FROM THE DATE THE ESSENTIAL  
5 SERVICES PROVIDER APPLIES FOR A GRANT;

6           (b) BE IN GOOD STANDING WITH THE SECRETARY OF STATE'S  
7 OFFICE;

8           (c) HAVE A HISTORY OF SUCCESSFUL DELIVERY OF ESSENTIAL  
9 SERVICES IN THE DISTRICT; AND

10          (d) HAVE A HISTORY OF COMPETENT FINANCIAL MANAGEMENT.

11          (3) (a) TO RECEIVE A GRANT PURSUANT TO THIS SECTION, AN  
12 ELIGIBLE ESSENTIAL SERVICES PROVIDER MUST SUBMIT AN APPLICATION  
13 TO THE BOARD IN ACCORDANCE WITH THE POLICIES AND PROCEDURES  
14 DEVELOPED BY THE BOARD. THE APPLICATION MUST INCLUDE ANY  
15 CRITERIA OR INFORMATION DETERMINED BY THE BOARD.

16          (b) THE BOARD SHALL REVIEW THE APPLICATIONS RECEIVED AND  
17 SHALL, BY MAJORITY VOTE OF THE BOARD, AWARD THE GRANTS TO  
18 ELIGIBLE ESSENTIAL SERVICES PROVIDERS.

19          (4) THE BOARD SHALL DEVELOP AND IMPLEMENT REPORTING  
20 REQUIREMENTS FOR GRANT RECIPIENTS TO ENSURE THAT GRANT MONEY  
21 IS USED FOR THE PURPOSES SPECIFIED IN THIS ARTICLE 23. IN ADDITION,  
22 THE BOARD SHALL DEVELOP AND IMPLEMENT A PROCESS TO DETERMINE  
23 WHETHER A GRANT RECIPIENT THAT IS NOT IN COMPLIANCE WITH THE  
24 PROVISIONS OF THIS ARTICLE 23 WILL LOSE GRANT MONEY THAT HAS  
25 ALREADY BEEN DISTRIBUTED OR BE INELIGIBLE TO RECEIVE GRANT MONEY  
26 IN THE FUTURE.

27           **SECTION 2. Act subject to petition - effective date.** This act



1 takes effect at 12:01 a.m. on the day following the expiration of the  
2 ninety-day period after final adjournment of the general assembly; except  
3 that, if a referendum petition is filed pursuant to section 1 (3) of article V  
4 of the state constitution against this act or an item, section, or part of this  
5 act within such period, then the act, item, section, or part will not take  
6 effect unless approved by the people at the general election to be held in  
7 November 2022 and, in such case, will take effect on the date of the  
8 official declaration of the vote thereon by the governor.