

First Regular Session  
Sixty-eighth General Assembly  
STATE OF COLORADO

**PREAMENDED**

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

LLS NO. 11-0299.01 Troy Bratton

**SENATE BILL 11-109**

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**SENATE SPONSORSHIP**

**Shaffer B.,**

**HOUSE SPONSORSHIP**

**Solano,**

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**Senate Committees**

Education  
Finance  
Appropriations

**House Committees**

Finance  
Appropriations

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**A BILL FOR AN ACT**

101 **CONCERNING THE CREATION OF A VOLUNTARY CONTRIBUTION**  
102 **DESIGNATION BENEFITING THE PUBLIC EDUCATION FUND TO**  
103 **APPEAR ON THE STATE INDIVIDUAL INCOME TAX RETURN FORMS,**  
104 **AND MAKING AN APPROPRIATION THEREFOR.**

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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://www.leg.state.co.us/billsummaries>.)*

For income tax years commencing on or after January 1, 2011, but before January 1, 2021, the bill requires a voluntary contribution

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.*

SENATE  
3rd Reading Unamended  
May 2, 2011

SENATE  
Amended 2nd Reading  
April 29, 2011

designation line for the public education fund (fund) to appear as the first voluntary contribution designation line on state individual income tax return forms.

The department of revenue must determine annually the total amount designated to the fund and report that amount to the state treasurer and the general assembly. The state treasurer shall credit that amount to the fund.

Finally, the general assembly must appropriate annually from the fund to the department of revenue its costs of administering contributions to the fund. All moneys remaining in the fund at the end of a fiscal year shall be appropriated to the department of education and the department of higher education as specified.

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

2 [REDACTED]  
3 **SECTION 1.** Article 22 of title 39, Colorado Revised Statutes, is  
4 amended BY THE ADDITION OF A NEW PART to read:

5 PART 39

6 PUBLIC EDUCATION FUND

7 VOLUNTARY CONTRIBUTION

8 **39-22-3901. Legislative declaration.** (1) THE GENERAL  
9 ASSEMBLY HEREBY FINDS AND DECLARES THAT:

10 (a) OF ALL OF THE SERVICES PROVIDED BY STATE AND LOCAL  
11 GOVERNMENTS, PUBLIC EDUCATION, BEGINNING WITH PRESCHOOL,  
12 EXERCISES THE MOST WIDESPREAD, DIRECT INFLUENCE ON THE CITIZENS  
13 OF THE STATE, ENSURING THEM A WIDER RANGE OF OPPORTUNITIES AND A  
14 GREATER LIKELIHOOD OF ECONOMIC SUCCESS;

15 (b) IN PROVIDING A WELL-EDUCATED CITIZENRY, A WELL-FUNDED,  
16 EFFECTIVE PRESCHOOL AND PUBLIC EDUCATION SYSTEM ALSO INCREASES  
17 THE LIKELIHOOD THAT THE STATE WILL ENJOY A STRONG ECONOMY THAT  
18 ATTRACTS INVESTMENT BY BUSINESSES AND INDUSTRIES THAT FURTHER  
19 IMPROVE THE STANDARD OF LIVING FOR THE PEOPLE OF THE STATE; AND

1 (c) DURING PERIODS OF BUDGETARY REDUCTIONS, IT IS CRUCIAL  
2 THAT THE STATE MAINTAINS FUNDING FOR PRESCHOOL TO THE GREATEST  
3 EXTENT POSSIBLE.

4 (2) IN ORDER TO ASSIST IN FUNDING PRESCHOOL, THE GENERAL  
5 ASSEMBLY RECOGNIZES THAT MANY CITIZENS OF COLORADO MAY BE  
6 WILLING TO PROVIDE MONEYS TO AID THE PRESCHOOL AND PUBLIC  
7 EDUCATION SYSTEM IN ITS EFFORTS. IT IS THEREFORE THE INTENT OF THE  
8 GENERAL ASSEMBLY TO PROVIDE COLORADANS WITH THE OPPORTUNITY  
9 TO SUPPORT PRESCHOOL AND PUBLIC EDUCATION BY ALLOWING CITIZENS  
10 TO MAKE A VOLUNTARY CONTRIBUTION ON THEIR STATE INCOME TAX  
11 RETURN FORM TO THE PUBLIC EDUCATION FUND FOR SUCH A PURPOSE.

12 **39-22-3902. Voluntary contribution designation - procedure.**

13 FOR THE FIVE CONSECUTIVE INCOME TAX YEARS IMMEDIATELY  
14 FOLLOWING THE YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN  
15 CERTIFICATION WITH THE REVISOR OF STATUTES AS SPECIFIED IN SECTION  
16 39-22-1001 (8), AS ENACTED BY HOUSE BILL 11-1097, ENACTED IN 2011,  
17 THAT A LINE HAS BECOME AVAILABLE AND THE PUBLIC EDUCATION FUND  
18 VOLUNTARY CONTRIBUTION IS NEXT IN THE QUEUE, THE COLORADO STATE  
19 INDIVIDUAL INCOME TAX RETURN FORM SHALL CONTAIN A LINE WHEREBY  
20 EACH INDIVIDUAL TAXPAYER MAY DESIGNATE THE AMOUNT OF THE  
21 CONTRIBUTION, IF ANY, THE INDIVIDUAL WISHES TO MAKE TO THE PUBLIC  
22 EDUCATION FUND CREATED IN SECTION 39-22-3903 (1). ■ ■ ■

23 **39-22-3903. Contributions credited to the public education**

24 **fund - creation - appropriation.** (1) THE DEPARTMENT OF REVENUE  
25 SHALL DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED  
26 PURSUANT TO SECTION 39-22-3902 AND SHALL REPORT THAT AMOUNT TO  
27 THE STATE TREASURER AND TO THE GENERAL ASSEMBLY. THE STATE

1       TREASURER SHALL CREDIT THAT AMOUNT TO THE PUBLIC EDUCATION  
2       FUND, WHICH FUND IS HEREBY CREATED IN THE STATE TREASURY. ALL  
3       INTEREST DERIVED FROM THE DEPOSIT AND INVESTMENT OF MONEYS IN  
4       THE FUND SHALL BE CREDITED TO THE FUND.

5               (2) THE GENERAL ASSEMBLY SHALL APPROPRIATE ANNUALLY  
6       FROM THE PUBLIC EDUCATION FUND TO THE DEPARTMENT OF REVENUE ITS  
7       COSTS OF ADMINISTERING MONEYS DESIGNATED AS CONTRIBUTIONS TO  
8       THE FUND. ALL MONEYS REMAINING IN THE FUND AT THE END OF THE  
9       FISCAL YEAR, AFTER SUBTRACTING THE APPROPRIATION TO THE  
10       DEPARTMENT OF REVENUE, SHALL BE APPROPRIATED TO THE DEPARTMENT  
11       OF EDUCATION FOR USE IN THE COLORADO PRESCHOOL PROGRAM CREATED  
12       IN ARTICLE 28 OF TITLE 22, C.R.S.

13               ==  
14               **39-22-3904. Repeal of part.** THIS PART 39 IS REPEALED,  
15       EFFECTIVE JANUARY 1 OF THE SIXTH INCOME TAX YEAR FOLLOWING THE  
16       YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION  
17       WITH THE REVISOR OF STATUTES AS SPECIFIED IN SECTION 39-22-1001 (8),  
18       AS ENACTED BY HOUSE BILL 11-1097, ENACTED IN 2011, THAT A LINE HAS  
19       BECOME AVAILABLE AND THE PUBLIC EDUCATION FUND VOLUNTARY  
20       CONTRIBUTION IS NEXT IN THE QUEUE, UNLESS THE VOLUNTARY  
21       CONTRIBUTION TO THE PUBLIC EDUCATION FUND ESTABLISHED BY THIS  
22       PART 39 IS CONTINUED OR REESTABLISHED BY THE GENERAL ASSEMBLY  
23       ACTING BY BILL PRIOR TO SAID DATE.

24               **SECTION 2. Appropriation.** (1) In addition to any other  
25       appropriation, there is hereby appropriated, out of any moneys in the  
26       public education fund created in section 39-22-3903 (1), Colorado  
27       Revised Statutes, not otherwise appropriated, to the department of

1 revenue, for the fiscal year beginning July 1, 2011, the sum of [REDACTED]  
2 thirty-three thousand two hundred fifty-six dollars (\$33,256) cash funds,  
3 or so much thereof as may be necessary, for the implementation of this  
4 act.

5 (2) In addition to any other appropriation, there is hereby  
6 appropriated to the governor - lieutenant governor - state planning and  
7 budgeting, for allocation to the office of information technology, for the  
8 fiscal year beginning July 1, 2011, the sum of [REDACTED] twenty-nine thousand  
9 six hundred dollars (\$29,600), or so much thereof as may be necessary,  
10 for the provision of programming services to the department of revenue  
11 related to the implementation of this act. Said sum shall be from  
12 reappropriated funds received from the department of revenue out of the  
13 appropriation made in subsection (1) of this section.

14 **SECTION 3. Safety clause.** The general assembly hereby finds,  
15 determines, and declares that this act is necessary for the immediate  
16 preservation of the public peace, health, and safety.