

First Regular Session
Sixty-eighth General Assembly
STATE OF COLORADO

INTRODUCED

LLS NO. 11-0299.01 Troy Bratton

SENATE BILL 11-109

SENATE SPONSORSHIP

Shaffer B.,

HOUSE SPONSORSHIP

Solano,

Senate Committees
Education

House Committees

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.

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

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.

1 THAT THE STATE MAINTAINS FUNDING FOR PUBLIC EDUCATION TO THE
2 GREATEST EXTENT POSSIBLE.

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

11 **39-22-3902. Voluntary contribution designation - procedure.**
12 FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2011,
13 BUT PRIOR TO JANUARY 1, 2021, THE COLORADO STATE INDIVIDUAL
14 INCOME TAX RETURN FORM SHALL CONTAIN A LINE WHEREBY EACH
15 INDIVIDUAL TAXPAYER MAY DESIGNATE THE AMOUNT OF THE
16 CONTRIBUTION, IF ANY, THE INDIVIDUAL WISHES TO MAKE TO THE PUBLIC
17 EDUCATION FUND CREATED IN SECTION 39-22-3903 (1). THE VOLUNTARY
18 CONTRIBUTION LINE REQUIRED BY THIS SECTION SHALL APPEAR ON THE
19 INDIVIDUAL INCOME TAX RETURN FORM ABOVE ANY OTHER VOLUNTARY
20 CONTRIBUTION LINE APPEARING ON THE FORM.

21 **39-22-3903. Contributions credited to the public education**
22 **fund - creation - appropriation.** (1) THE DEPARTMENT OF REVENUE
23 SHALL DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED
24 PURSUANT TO SECTION 39-22-3902 AND SHALL REPORT THAT AMOUNT TO
25 THE STATE TREASURER AND TO THE GENERAL ASSEMBLY. THE STATE
26 TREASURER SHALL CREDIT THAT AMOUNT TO THE PUBLIC EDUCATION
27 FUND, WHICH FUND IS HEREBY CREATED IN THE STATE TREASURY. ALL

1 INTEREST DERIVED FROM THE DEPOSIT AND INVESTMENT OF MONEYS IN
2 THE FUND SHALL BE CREDITED TO THE FUND.

3 (2) THE GENERAL ASSEMBLY SHALL APPROPRIATE ANNUALLY
4 FROM THE PUBLIC EDUCATION FUND TO THE DEPARTMENT OF REVENUE ITS
5 COSTS OF ADMINISTERING MONEYS DESIGNATED AS CONTRIBUTIONS TO
6 THE FUND. ALL MONEYS REMAINING IN THE FUND AT THE END OF THE
7 FISCAL YEAR, AFTER SUBTRACTING THE APPROPRIATION TO THE
8 DEPARTMENT OF REVENUE, SHALL BE APPROPRIATED AS FOLLOWS:

9 (a) ONE-HALF TO THE DEPARTMENT OF EDUCATION FOR
10 DISTRIBUTION TO SCHOOL DISTRICTS AND INSTITUTE CHARTER SCHOOLS.
11 IN ANY FISCAL YEAR IN WHICH THE DEPARTMENT OF EDUCATION
12 CALCULATES A STATE BUDGET STABILIZATION FACTOR PURSUANT TO
13 SECTION 22-54-104 (5) (g), C.R.S., THE DEPARTMENT OF EDUCATION
14 SHALL DISTRIBUTE SAID AMOUNT THROUGH A REDUCTION IN THE STATE
15 BUDGET STABILIZATION FACTOR. IN ANY OTHER FISCAL YEAR, THE
16 DEPARTMENT OF EDUCATION SHALL DISTRIBUTE SAID AMOUNT IN
17 PROPORTION TO THE TOTAL PROGRAM FUNDING CALCULATED FOR EACH
18 SCHOOL DISTRICT FOR THAT FISCAL YEAR.

19 (b) ONE-HALF TO THE DEPARTMENT OF HIGHER EDUCATION FOR
20 DISTRIBUTION TO THE GOVERNING BOARDS OF THE STATE INSTITUTIONS OF
21 HIGHER EDUCATION. THE DEPARTMENT OF HIGHER EDUCATION SHALL
22 DISTRIBUTE A PORTION OF THE MONEYS TO EACH GOVERNING BOARD IN
23 PROPORTION TO THE PERCENTAGE RECEIVED BY THE GOVERNING BOARD
24 OF THE TOTAL AMOUNT APPROPRIATED TO ALL GOVERNING BOARDS
25 PURSUANT TO SECTION 23-1-104 (1) (a) OR (1) (b), C.R.S., FOR THE FISCAL
26 YEAR IN WHICH THE DEPARTMENT DISTRIBUTES THE MONEYS.

27 **39-22-3904. Repeal of part.** THIS PART 39 IS REPEALED,

1 EFFECTIVE JANUARY 1, 2022, UNLESS THE VOLUNTARY CONTRIBUTION TO
2 THE PUBLIC EDUCATION FUND ESTABLISHED BY THIS PART 39 IS
3 CONTINUED OR REESTABLISHED BY THE GENERAL ASSEMBLY ACTING BY
4 BILL PRIOR TO SAID DATE.

5 **SECTION 2. Safety clause.** The general assembly hereby finds,
6 determines, and declares that this act is necessary for the immediate
7 preservation of the public peace, health, and safety.