

HOUSE COMMITTEE OF REFERENCE REPORT

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Chair of Committee

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Date

May 4, 2022

Committee on Appropriations.

After consideration on the merits, the Committee recommends the following:

HB22-1258 be amended as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation:

1 Amend printed bill, page 22, line 1, strike "**tax.**" and substitute "**tax -**  
2 **essential services for youth special district cash fund - creation.**"

3 Page 23 of the bill, after line 14 insert:

4 "(3) (a) IF THE REGISTERED ELECTORS OF A DISTRICT AUTHORIZE  
5 THE LEVY AND COLLECTION OF A SALES AND USE TAX PURSUANT TO  
6 SECTION 32-23-105 AT A BIENNIAL LOCAL DISTRICT ELECTION, THE  
7 DISTRICT SHALL NOT BEGIN THE LEVY AND COLLECTION OF SUCH TAX  
8 BEFORE JANUARY 1 OF THE CALENDAR YEAR FOLLOWING THE CALENDAR  
9 YEAR IN WHICH THE BIENNIAL LOCAL DISTRICT ELECTION WAS HELD.

10 (b) IF THE REGISTERED ELECTORS OF A DISTRICT AUTHORIZE THE  
11 LEVY AND COLLECTION OF A SALES AND USE TAX PURSUANT TO SECTION  
12 32-23-105 AT A GENERAL ELECTION OR AN ELECTION HELD ON THE FIRST  
13 TUESDAY IN NOVEMBER OF AN ODD-NUMBERED YEAR, THE DISTRICT  
14 SHALL NOT BEGIN THE LEVY AND COLLECTION OF SUCH TAX BEFORE JULY  
15 1 OF THE CALENDAR YEAR FOLLOWING THE CALENDAR YEAR IN WHICH THE  
16 GENERAL ELECTION OR ELECTION IN AN ODD-NUMBERED YEAR WAS HELD.

17 (4) BEGINNING IN THE FIRST YEAR DURING WHICH THE  
18 DEPARTMENT OF REVENUE ADMINISTERS SALES AND USE TAX FOR A  
19 DISTRICT CREATED PURSUANT TO THIS ARTICLE 23, THE DEPARTMENT  
20 SHALL:

21 (a) RETAIN AN AMOUNT THAT DOES NOT EXCEED THE TOTAL COST  
22 OF COLLECTING, ADMINISTERING, AND ENFORCING THE TAX; AND

23 (b) IF MORE THAN ONE DISTRICT APPROVES THE LEVY AND  
24 COLLECTION OF A SALES AND USE TAX PURSUANT TO THIS ARTICLE 23  
25 DURING THE SAME ELECTION CYCLE, ALLOCATE THE AMOUNT OF ANY  
26 FIXED COSTS RETAINED PURSUANT TO SUBSECTION (1)(a) OF THIS SECTION

1 EQUALLY FROM EACH SUCH DISTRICT.

2 (5) (a) ANY AMOUNT RETAINED BY THE DEPARTMENT PURSUANT  
3 TO SUBSECTION (4) OF THIS SECTION SHALL BE CREDITED TO THE  
4 ESSENTIAL SERVICES FOR YOUTH SPECIAL DISTRICT CASH FUND, REFERRED  
5 TO IN THIS SECTION AS THE "FUND", WHICH IS HEREBY CREATED IN THE  
6 STATE TREASURY.

7 (b) THE STATE TREASURER SHALL CREDIT ALL INTEREST AND  
8 INCOME DERIVED FROM THE DEPOSIT AND INVESTMENT OF MONEY IN THE  
9 FUND TO THE FUND.

10 (c) ANY UNEXPENDED AND UNENCUMBERED MONEY REMAINING  
11 IN THE FUND AT THE END OF A FISCAL YEAR SHALL REMAIN IN THE FUND.

12 (d) MONEY IN THE FUND IS CONTINUOUSLY APPROPRIATED TO THE  
13 DEPARTMENT FOR THE DEPARTMENT'S COSTS OF COLLECTING,  
14 ADMINISTERING, AND ENFORCING THE SALES AND USE TAX LEVIED  
15 PURSUANT TO THIS ARTICLE 23."

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