

**Second Regular Session  
Seventieth General Assembly  
STATE OF COLORADO**

**REVISED**

*This Version Includes All Amendments Adopted  
on Second Reading in the Second House*

LLS NO. 16-0026.01 Nicole Myers x4326

**SENATE BILL 16-016**

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**A BILL FOR AN ACT**

101      **CONCERNING THE SCIENTIFIC AND CULTURAL FACILITIES DISTRICT,**  
102                    **AND, IN CONNECTION THEREWITH, AMENDING THE BALLOT**  
103                    **QUESTION CONCERNING THE EXTENSION OF THE DISTRICT TO BE**  
104                    **SUBMITTED TO THE VOTERS AND MODIFYING STATUTORY**  
105                    **PROVISIONS CONCERNING THE ADMINISTRATION OF THE**  
106                    **DISTRICT.**

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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>.)*

In 1987, the general assembly created the scientific and cultural

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.*

HOUSE  
2nd Reading Unamended  
April 13, 2016

SENATE  
3rd Reading Unamended  
February 25, 2016

SENATE  
2nd Reading Unamended  
February 24, 2016

facilities district (SCFD) in recognition of the importance of scientific and cultural facilities to residents of the state. Since 1989, the SCFD has distributed funds from a one-tenth of one percent sales and use tax to scientific and cultural facilities throughout the 7-county Denver metropolitan area.

**Changes to SCFD ballot question (Section 3).** The SCFD's current authority to levy the sales and use tax expires on June 30, 2018. Pursuant to its existing statutory authority, the SCFD may submit a ballot question to the registered voters of the SCFD concerning the extension of the tax from July 1, 2018, through June 30, 2030. The bill amends the ballot question and other provisions concerning the extension of the SCFD tax that may be submitted to the voters as follows:

- ! Without increasing the total SCFD sales and use tax rate, modifies the rates of the 3 taxes collected annually by the SCFD that are used to fund the following:
  - ! The Denver museum of nature and science, the Denver art museum, the Denver zoological gardens, the Denver botanical gardens, and the Denver center for the performing arts (tier I facilities);
  - ! Certain regional scientific and cultural facilities within the district that are not tier I facilities (tier II facilities); and
  - ! County scientific and cultural organizations (tier III facilities);
- ! Specifies that the rates of the 3 taxes collected annually by the SCFD will change after it collects \$38 million in revenue and specifies how such rates will change; and
- ! Extends the authority of the SCFD to levy a sales and use tax 12 years from the date upon which the authority of the SCFD is scheduled to expire.

**Definitions (Sections 1, 5, and 6).** The bill redefines "cultural facility" and "scientific facility" to reflect changes in the arts and sciences fields since the SCFD was created; clarifies that an organization must be a 501 (c) (3) nonprofit organization to be a cultural facility or scientific facility for the purposes of the SCFD; and specifies that a facility's "annual operating income" for purposes of the SCFD means income from mission-based sources and that a facility's "paid attendance" means the total paid attendance at all mission-based programs.

**Additional district area (Section 2).** Some portions of Douglas county are excluded from the SCFD boundaries. Current law specifies that those portions of Douglas county may be included in the SCFD if several criteria are met, including an election to include them prior to 2017. The bill extends the election deadline to 2025.

**Items subject to SCFD tax (Sections 3 and 5).** Federal law requires that any taxes collected on aviation fuel must be used at airport

sites. Because the SCFD has had difficulty tracking the source of revenues to confirm compliance with federal law, the bill exempts the sale or use of aviation fuel from the SCFD sales and use tax.

**SCFD board powers and duties (Section 4).** The bill directs the SCFD board of directors (board) to publish and update annual governance and transparency notice requirements by posting certain information on the SCFD website. In addition, the bill removes an obsolete provision regarding the board's authority.

**Deduction for SCFD's costs (Section 5).** The bill increases the percentage of SCFD sales and use tax proceeds that the board is authorized to keep for administrative purposes to 1.5% of the sales and use tax revenues annually collected. The bill clarifies that the board may deduct up to 1.5% of the sales and use tax revenues annually collected up to and including \$38 million and up to 1.5% of the sales and use tax revenues annually collected in excess of \$38 million.

**Tier I facilities (Section 5).** Beginning July 1, 2018, the bill changes the distribution of tier I moneys to tier I facilities as follows:

- ! Decreases the distribution to the Denver museum of nature and science from 25% to 24.5%;
- ! Decreases the distribution to the Denver art museum from 20.83% to 20.33%;
- ! Increases the distribution to the Denver botanical gardens from 11.75% to 13.25%;
- ! Decreases the distribution to the Denver center for the performing arts from 18.18% to 17.68%; and
- ! Maintains the distribution to the Denver zoo at 24.24%.

**Tier II facilities (Section 5).** The bill makes the following modifications concerning tier II facilities:

- ! **Regional service requirement.** Because tier II facilities receive sales and use tax revenue from all 7 counties included in the SCFD, there is an expectation that the tier II facilities should serve residents of the entire region. The bill specifies that tier II organizations are required to demonstrate their regional service and impact in a manner determined by the board.
- ! **Adjustment in minimum annual operating income.** The minimum annual operating income threshold to qualify for tier II funding is currently adjusted annually by the most recent Denver-Boulder-Greeley consumer price index (CPI), which is published after the close of all organizations' most recently completed fiscal year. The bill changes the annual adjustment to be based on the average of the changes in the previous 2 years' CPI.
- ! **Status as a nonprofit organization.** Current law requires a tier II facility to have been in existence, operating, and

providing service to the public for at least 5 years before receiving its first distribution of SCFD moneys. The bill modifies this provision to require that beginning January 1, 2017, a facility must have been in existence, operating, and providing service to the public for at least 7 years as a 501 (c) (3) nonprofit organization before applying for SCFD tier II moneys for the first time.

- ! **Local government taxpayer identification number.** Currently, a local government could potentially create multiple agencies or divisions within an agency that could each seek SCFD tier II funding. The bill specifies that no more than 2 local government facilities per taxpayer identification number are eligible to receive SCFD moneys in any year.
- ! **Factors considered in distribution of moneys.** Current law requires the distribution of moneys to tier II organizations based on a formula that gives equal weight to the annual operating income and annual paid attendance at the facilities. The bill includes the annual documented free attendance at the facilities in the factors to be considered in the distribution and directs the board to determine the weight to give to each factor.

**Tier III facilities (Section 5).** The bill makes the following modifications concerning tier III facilities:

- ! **Elimination of tier II eligibility.** Tier II facilities are currently eligible to apply for funding from tier III moneys. The bill eliminates tier II facilities from eligible facilities for tier III moneys.
- ! **Status as a nonprofit organization.** Current law requires a tier III facility to have been in existence, operating, and providing service to the public for at least 3 years before receiving its first distribution of SCFD moneys. The bill modifies this provision to require that beginning January 1, 2017, a facility must have been in existence, operating, and providing service to the public for at least 5 years as a 501 (c) (3) nonprofit organization before applying for SCFD tier III moneys for the first time.
- ! **Local government taxpayer identification number.** As with tier II facilities, the bill specifies that no more than 2 local government tier III facilities per taxpayer identification number are eligible to receive SCFD moneys in any year.
- ! **County cultural council.** The distribution of tier III moneys is determined by the county cultural council of each county in the SCFD. The bill allows the county

cultural council to take into consideration an organization's financial and organizational capacity to spend SCFD moneys to serve the public and achieve the mission of the organization when determining how to distribute tier III moneys.

**Obsolete provisions (Section 6).** The bill repeals several obsolete provisions.

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

2 **SECTION 1.** In Colorado Revised Statutes, 32-13-103, **amend**  
3 (1.5), (4), (6), (7) (a), and (7) (b) (I) as follows:

4 **32-13-103. Definitions.** As used in this article, unless the context  
5 otherwise requires:

6 (1.5) "Annual operating income" means operating income from  
7 all MISSION-BASED sources, except capital construction fund income,  
8 designated funds raised for the purchase of specified capital needs,  
9 UNRELATED BUSINESS INCOME, FUNDS RAISED FOR THE PURPOSE OF DEBT  
10 REDUCTION, income for endowment corpus, ~~and~~ any distribution of  
11 moneys by the board, AND ANY RESTRICTION ESTABLISHED THROUGH  
12 BOARD POLICY.

13 (4) "Cultural facility" means a nonprofit institutional organization  
14 ~~having as its~~ UNDER SECTION 501 (c) (3) OF THE FEDERAL "INTERNAL  
15 REVENUE CODE OF 1986", AS AMENDED, OR ANY AGENCY OF LOCAL  
16 GOVERNMENT WITH THE primary purpose ~~the advancement and~~  
17 ~~preservation of art, music, theater, or dance~~ OF ENLIGHTENING AND  
18 ENTERTAINING THE PUBLIC THROUGH THE PRODUCTION, PRESENTATION,  
19 EXHIBITION, ADVANCEMENT, OR PRESERVATION OF VISUAL ARTS,  
20 PERFORMING ARTS, OR CULTURAL HISTORY, AS SUCH TERMS ARE DEFINED  
21 BY THE BOARD. "Cultural facility" ~~also includes any agency of local~~  
22 ~~government charged with the advancement and preservation of art, music,~~

1 ~~theater, or dance~~ but does not include any agency of the state, any  
2 educational institution, any radio or television broadcasting network or  
3 station, any cable communications system, or any newspaper or magazine.

4 (6) "Paid attendance" means the total paid attendance at all  
5 MISSION-BASED programs as verified by annual audit reports.

6 (7) (a) With respect to the Denver metropolitan scientific and  
7 cultural facilities district, "scientific facility" means a nonprofit  
8 institutional organization ~~having as its~~ UNDER SECTION 501 (c) (3) OF THE  
9 FEDERAL "INTERNAL REVENUE CODE OF 1986", AS AMENDED, OR AN  
10 AGENCY OF LOCAL GOVERNMENT WITH THE primary purpose ~~the~~  
11 ~~advancement and preservation of zoology, botany, natural history, or~~  
12 ~~cultural history~~ OF ENLIGHTENING AND ENTERTAINING THE PUBLIC  
13 THROUGH THE PRODUCTION, PRESENTATION, EXHIBITION, ADVANCEMENT,  
14 OR PRESERVATION OF NATURAL HISTORY OR NATURAL SCIENCES  
15 INCLUDING EARTH, LIFE, OR PHYSICAL SCIENCES, AS SUCH TERMS ARE  
16 DEFINED BY THE BOARD. "Scientific facility" ~~also includes any agency of~~  
17 ~~local government charged with the advancement and preservation of~~  
18 ~~zoology, botany, natural history, or cultural history~~ but does not include  
19 any agency of the state, any educational institution, any radio or television  
20 broadcasting network or station, any cable communications system, any  
21 newspaper or magazine, or any organization that is engaged solely in the  
22 acquisition or physical restoration of historic buildings, structures, or  
23 sites.

24 (b) (I) With respect to scientific and cultural facilities districts  
25 other than the Denver metropolitan scientific and cultural facilities  
26 district, "scientific facility" means a nonprofit institutional organization  
27 ~~having as its~~ UNDER SECTION 501 (c) (3) OF THE FEDERAL "INTERNAL

1 REVENUE CODE OF 1986", AS AMENDED, OR AN AGENCY OF LOCAL  
2 GOVERNMENT WITH THE primary purpose ~~the advancement and~~  
3 ~~preservation of zoology, botany, anthropology, cultural history, or natural~~  
4 ~~history~~ OF ENLIGHTENING AND ENTERTAINING THE PUBLIC THROUGH THE  
5 PRODUCTION, PRESENTATION, EXHIBITION, ADVANCEMENT, OR  
6 PRESERVATION OF NATURAL HISTORY OR NATURAL SCIENCES INCLUDING  
7 EARTH, LIFE, OR PHYSICAL SCIENCES, AS SUCH TERMS ARE DEFINED BY THE  
8 BOARD. "Scientific facility" ~~also includes any agency of local government~~  
9 ~~charged with the advancement and preservation of zoology, botany,~~  
10 ~~anthropology, cultural history, or natural history~~ but does not include any  
11 agency of the state, any educational institution, any radio or television  
12 broadcasting network or station, any cable communications system, or  
13 any newspaper or magazine.

14 **SECTION 2.** In Colorado Revised Statutes, 32-13-104.5, **amend**  
15 (1) (b) (I) as follows:

16 **32-13-104.5. Additional district area - Douglas county.** (1) In  
17 addition to the areas described in section 32-13-104, all or any portion of  
18 the area within the boundaries of Douglas county that is not included in  
19 the Denver metropolitan scientific and cultural facilities district but is  
20 contiguous with the district may be included in the district if the  
21 following requirements are met:

22 (b) An election is held and conducted in accordance with articles  
23 1 to 13 of title 1, C.R.S., and the following requirements:

24 (I) The election is held at a general or odd-year election ~~prior to~~  
25 ~~2017~~ NOT LATER THAN 2025, as determined by intergovernmental  
26 agreement of the governing bodies of all municipalities that include  
27 portions of the area proposed to be included in the district and the board

1 of county commissioners of Douglas county;

2           **SECTION 3.** In Colorado Revised Statutes, 32-13-105, **amend**  
3 (5) (d) (IV), (7) (a), (7) (c), (8), (10) (a), (10) (d) (I), and (10) (d) (IV);  
4 **repeal** (10) (e); and **add** (5) (g), (10) (f), and (11) as follows:

5           **32-13-105. Authorizing elections - repeal.** (5) (d) (IV) If at any  
6 election a majority of the registered electors within the geographical  
7 boundaries of the district voting on the question vote affirmatively on the  
8 question authorizing the district to continue the levy and collection of the  
9 sales and use taxes specified in paragraph (a) of subsection (4) of this  
10 section, AS IT EXISTED PRIOR TO THE EFFECTIVE DATE OF THIS  
11 SUBPARAGRAPH (IV), AS AMENDED, as modified pursuant to  
12 subparagraphs (I), (II), and (III) of paragraph (a) of this subsection (5),  
13 until the date specified in the question, then such sales and use taxes shall  
14 continue to be levied, collected, and distributed as provided for in this  
15 article until said date.

16           (g) THIS SUBSECTION (5) IS REPEALED, EFFECTIVE JULY 1, 2018.

17           (7) (a) The provisions of article 40 of title 1, C.R.S., regarding the  
18 following subject matter shall apply to petitions that may be submitted  
19 pursuant to ~~subsection (4), (5), or (10)~~ of this section: Form requirements  
20 and approval; circulation of petitions; elector information and signatures  
21 on petitions; affidavits and requirements of circulators of petitions; and  
22 verification of signatures, including but not limited to cure of an  
23 insufficiency of signatures and protests regarding sufficiency statements  
24 and procedures for hearings or further appeals regarding such protests.  
25 The provisions of article 40 of title 1, C.R.S., regarding review and  
26 comment, the setting of a ballot title, including but not limited to the  
27 duties of the title board, rehearings, and appeals, and the number of



1 signatures required shall not apply to petitions that may be submitted  
2 pursuant to ~~subsection (4), (5), or (10)~~ of this section.

3 (c) Notice of any question to be submitted to the registered  
4 electors within the geographical boundaries of the district upon the  
5 adoption of a resolution by the board of the district pursuant to ~~subsection~~  
6 ~~(4), (5), or (10)~~ of this section and at which election such question shall  
7 be submitted shall be filed in the office of the secretary of state prior to  
8 fifty-five days before such election.

9 (8) The provisions of ~~subsections (4) to (6)~~ of this section shall  
10 not be applicable if the authority of the district to levy and collect any  
11 sales and use taxes approved by the registered electors or to continue to  
12 levy and collect any sales and use taxes approved by the registered  
13 electors has expired pursuant to the provisions of this article.

14 (10) (a) For purposes of complying with the provisions of section  
15 20 (4) of article X of the state constitution and upon proper submittal of  
16 a valid initiative petition to or upon the adoption of a resolution by the  
17 board, the district may submit to the registered electors within the  
18 geographical boundaries of the district, at a general election or an election  
19 held on the first Tuesday in November of an odd-numbered year, the  
20 question of whether the district shall be authorized to continue the levy  
21 and collection of the aggregate one-tenth of one percent sales and use tax  
22 as specified in paragraph (a) of subsection (5) of this section, AS IT  
23 EXISTED ON THE EFFECTIVE DATE OF THIS PARAGRAPH (a), AS AMENDED,  
24 for a period not to exceed twelve years from the date upon which the  
25 authority of the district to levy and collect the sales and use taxes is  
26 scheduled to expire, AS FOLLOWS:

27 (I) A UNIFORM SALES AND USE TAX THROUGHOUT SAID

1 GEOGRAPHICAL AREA AT A RATE OF SIXTY-FOUR ONE-THOUSANDTHS OF  
2 ONE PERCENT FOR TOTAL ANNUAL REVENUES COLLECTED BY THE DISTRICT  
3 UP TO AND INCLUDING THIRTY-EIGHT MILLION DOLLARS AND AT A RATE OF  
4 FIFTY-SEVEN ONE-THOUSANDTHS OF ONE PERCENT AFTER TOTAL ANNUAL  
5 REVENUES COLLECTED BY THE DISTRICT EXCEED THIRTY-EIGHT MILLION  
6 DOLLARS, UPON EVERY TRANSACTION OR OTHER INCIDENT WITH RESPECT  
7 TO WHICH A SALES AND USE TAX IS LEVIED BY THE STATE, PURSUANT TO  
8 THE PROVISIONS OF ARTICLE 26 OF TITLE 39, C.R.S.; EXCEPT THAT SUCH  
9 SALES AND USE TAX SHALL NOT BE LEVIED ON THE SALE OR USE OF  
10 AVIATION FUEL, TO BE DISTRIBUTED TO THE DENVER MUSEUM OF NATURE  
11 AND SCIENCE, THE DENVER ZOOLOGICAL GARDENS, THE DENVER ART  
12 MUSEUM, THE DENVER BOTANICAL GARDENS, AND THE DENVER CENTER  
13 FOR THE PERFORMING ARTS PURSUANT TO THE PROVISIONS OF SECTION  
14 32-13-107 (3) (a);

15 (II) A UNIFORM SALES AND USE TAX THROUGHOUT SAID  
16 GEOGRAPHICAL AREA AT A RATE OF TWENTY-TWO ONE-THOUSANDTHS OF  
17 ONE PERCENT FOR TOTAL ANNUAL REVENUES COLLECTED BY THE DISTRICT  
18 UP TO AND INCLUDING THIRTY-EIGHT MILLION DOLLARS AND AT A RATE OF  
19 TWENTY-SIX ONE-THOUSANDTHS OF ONE PERCENT AFTER TOTAL ANNUAL  
20 REVENUES COLLECTED BY THE DISTRICT EXCEED THIRTY-EIGHT MILLION  
21 DOLLARS, UPON EVERY TRANSACTION OR OTHER INCIDENT WITH RESPECT  
22 TO WHICH A SALES AND USE TAX IS LEVIED BY THE STATE, PURSUANT TO  
23 THE PROVISIONS OF ARTICLE 26 OF TITLE 39, C.R.S.; EXCEPT THAT SUCH  
24 SALES AND USE TAX SHALL NOT BE LEVIED ON THE SALE OR USE OF  
25 AVIATION FUEL, TO BE DISTRIBUTED TO SCIENTIFIC AND CULTURAL  
26 FACILITIES PURSUANT TO THE PROVISIONS OF SECTION 32-13-107 (3) (b);  
27 AND

1 (III) A UNIFORM SALES AND USE TAX THROUGHOUT SAID  
2 GEOGRAPHICAL AREA AT A RATE OF FOURTEEN ONE-THOUSANDTHS OF ONE  
3 PERCENT FOR TOTAL ANNUAL REVENUES COLLECTED BY THE DISTRICT UP  
4 TO AND INCLUDING THIRTY-EIGHT MILLION DOLLARS AND AT A RATE OF  
5 SEVENTEEN ONE-THOUSANDTHS OF ONE PERCENT AFTER TOTAL ANNUAL  
6 REVENUES COLLECTED BY THE DISTRICT EXCEED THIRTY-EIGHT MILLION  
7 DOLLARS, UPON EVERY TRANSACTION OR OTHER INCIDENT WITH RESPECT  
8 TO WHICH A SALES AND USE TAX IS LEVIED BY THE STATE, PURSUANT TO  
9 THE PROVISIONS OF ARTICLE 26 OF TITLE 39, C.R.S.; EXCEPT THAT SUCH  
10 SALES AND USE TAX SHALL NOT BE LEVIED ON THE SALE OR USE OF  
11 AVIATION FUEL, TO BE DISTRIBUTED TO SCIENTIFIC AND CULTURAL  
12 FACILITIES PURSUANT TO THE PROVISIONS OF SECTION 32-13-107 (3) (c).

13 (d) (I) Except as otherwise provided in subparagraph (III) of this  
14 paragraph (d), at the election, the question appearing on the ballot shall  
15 be as follows:

16 "SHALL THERE BE AN EXTENSION UNTIL ~~(MONTH, DAY,~~  
17 ~~AND YEAR)~~ JUNE 30, 2030, OF THE AGGREGATE 0.1 PERCENT  
18 SALES AND USE TAXES CURRENTLY LEVIED AND COLLECTED  
19 BY THE DENVER METROPOLITAN SCIENTIFIC AND CULTURAL  
20 FACILITIES DISTRICT THAT ARE SCHEDULED TO EXPIRE ON  
21 ~~(MONTH, DAY, AND YEAR)~~ JUNE 30, 2018, FOR ASSISTING  
22 SCIENTIFIC AND CULTURAL FACILITIES WITHIN THE  
23 DISTRICT, WHILE AUTHORIZING THE DISTRICT TO CONTINUE  
24 TO COLLECT, RETAIN, AND SPEND ALL REVENUE GENERATED  
25 BY SUCH TAX IN EXCESS OF THE LIMITATION PROVIDED IN  
26 ARTICLE X OF SECTION 20 OF THE COLORADO CONSTITUTION  
27 AND WHILE MODIFYING THE RATES OF THE THREE INDIVIDUAL SALES AND

1 USE TAXES COLLECTED BY THE DISTRICT AS FOLLOWS: FOR TOTAL ANNUAL  
2 REVENUES COLLECTED BY THE DISTRICT UP TO THIRTY-EIGHT MILLION  
3 DOLLARS, DECREASING THE .0655 PERCENT SALES AND USE TAX TO .064  
4 PERCENT; INCREASING THE .021 PERCENT SALES AND USE TAX TO .022  
5 PERCENT; AND INCREASING THE .0135 PERCENT SALES AND USE TAX TO  
6 .014 PERCENT; AND, FOR TOTAL ANNUAL REVENUES COLLECTED BY THE  
7 DISTRICT THAT EXCEED THIRTY-EIGHT MILLION DOLLARS, DECREASING THE  
8 .064 PERCENT SALES AND USE TAX TO .057 PERCENT; INCREASING THE .022  
9 PERCENT SALES AND USE TAX TO .026 PERCENT; AND INCREASING THE .014  
10 PERCENT SALES AND USE TAX TO .017 PERCENT?"

11 (IV) If at any election a majority of the registered electors within  
12 the geographical boundaries of the district voting on the question vote  
13 affirmatively on the question authorizing the district to continue the levy  
14 and collection of the sales and use taxes specified in paragraph (a) of  
15 subsection (5) of this section, AS MODIFIED PURSUANT TO  
16 SUBPARAGRAPHS (I), (II), AND (III) OF PARAGRAPH (a) OF THIS  
17 SUBSECTION (10), until the date specified in the question JUNE 30, 2030,  
18 then such sales and use taxes shall continue to be levied, collected, and  
19 distributed as provided for in this article until said date.

20 (e) ~~The provisions of this subsection (10) shall be applicable only~~  
21 ~~if prior voter approval has been obtained to levy and collect the sales and~~  
22 ~~use taxes specified in paragraph (a) of subsection (5) of this section.~~

23 (f) ALL OF THE ELECTORS WITHIN THE AREA OF THE BOUNDARIES  
24 OF THE COUNTIES OF ADAMS, ARAPAHOE, BOULDER, AND JEFFERSON, ALL  
25 OF THE ELECTORS WITHIN THE BOUNDARIES OF THE CITY AND COUNTY OF  
26 BROOMFIELD AND THE CITY AND COUNTY OF DENVER, AND ALL OF THE  
27 ELECTORS WITHIN DOUGLAS COUNTY EXCLUDING THE ELECTORS WITHIN

1 THE BOUNDARIES OF THE TOWN OF CASTLE ROCK OR THE TOWN OF  
2 LARKSPUR, ARE ELIGIBLE ELECTORS FOR THE PURPOSE OF THE ELECTION  
3 TO BE HELD PURSUANT TO THIS SUBSECTION (10).

4 (11) (a) FOR PURPOSES OF COMPLYING WITH THE PROVISIONS OF  
5 SECTION 20 (4) OF ARTICLE X OF THE STATE CONSTITUTION AND UPON  
6 PROPER SUBMITTAL OF A VALID INITIATIVE PETITION TO OR UPON THE  
7 ADOPTION OF A RESOLUTION BY THE BOARD, THE DISTRICT MAY SUBMIT TO  
8 THE REGISTERED ELECTORS WITHIN THE GEOGRAPHICAL BOUNDARIES OF  
9 THE DISTRICT, AT A GENERAL ELECTION OR AN ELECTION HELD ON THE  
10 FIRST TUESDAY IN NOVEMBER OF AN ODD-NUMBERED YEAR, THE  
11 QUESTION OF WHETHER THE DISTRICT SHALL BE AUTHORIZED TO CONTINUE  
12 THE LEVY AND COLLECTION OF THE AGGREGATE ONE-TENTH OF ONE  
13 PERCENT SALES AND USE TAX AS SPECIFIED IN PARAGRAPH (a) OF  
14 SUBSECTION (10) OF THIS SECTION FOR A PERIOD NOT TO EXCEED TWELVE  
15 YEARS FROM THE DATE UPON WHICH THE AUTHORITY OF THE DISTRICT TO  
16 LEVY AND COLLECT THE SALES AND USE TAXES IS SCHEDULED TO EXPIRE.

17 (b) A RESOLUTION OR THE SUMMARY FOR A PETITION PURSUANT  
18 TO PARAGRAPH (a) OF THIS SUBSECTION (11) SHALL INCLUDE, BUT NOT BE  
19 LIMITED TO, THE FOLLOWING STATEMENTS:

20 (I) THAT THE DISTRICT WOULD CONTINUE TO LEVY AND COLLECT  
21 THE AGGREGATE ONE-TENTH OF ONE PERCENT SALES AND USE TAX AS  
22 SPECIFIED IN PARAGRAPH (a) OF SUBSECTION (10) OF THIS SECTION FOR A  
23 PERIOD NOT TO EXCEED TWELVE YEARS FROM THE DATE UPON WHICH THE  
24 AUTHORITY OF THE DISTRICT TO LEVY AND COLLECT THE SALES AND USE  
25 TAXES IS SCHEDULED TO EXPIRE; AND

26 (II) THE MONTH, DAY, AND YEAR ON WHICH THE AUTHORITY OF  
27 THE DISTRICT TO LEVY AND COLLECT THE SALES AND USE TAXES EXPIRES.

1 (c) THE DISTRICT MAY SUBMIT THE QUESTION SET FORTH IN  
2 PARAGRAPH (a) OF THIS SUBSECTION (11) TO THE REGISTERED ELECTORS  
3 OF THE DISTRICT:

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

13 (II) AFTER THE ADOPTION OF A RESOLUTION BY THE BOARD.

14 (d) (I) EXCEPT AS OTHERWISE PROVIDED IN SUBPARAGRAPH (III)  
15 OF THIS PARAGRAPH (d), AT THE ELECTION, THE QUESTION APPEARING ON  
16 THE BALLOT SHALL BE AS FOLLOWS:

17 "SHALL THERE BE AN EXTENSION UNTIL (MONTH, DAY,  
18 AND YEAR) OF THE AGGREGATE 0.1 PERCENT SALES AND USE  
19 TAXES CURRENTLY LEVIED AND COLLECTED BY THE  
20 DENVER METROPOLITAN SCIENTIFIC AND CULTURAL  
21 FACILITIES DISTRICT THAT ARE SCHEDULED TO EXPIRE ON  
22 (MONTH, DAY, AND YEAR) FOR ASSISTING SCIENTIFIC AND  
23 CULTURAL FACILITIES WITHIN THE DISTRICT, WHILE  
24 AUTHORIZING THE DISTRICT TO CONTINUE TO COLLECT,  
25 RETAIN, AND SPEND ALL REVENUE GENERATED BY SUCH  
26 TAX IN EXCESS OF THE LIMITATION PROVIDED IN ARTICLE X  
27 OF SECTION 20 OF THE COLORADO CONSTITUTION?"

1           (II) EXCEPT AS OTHERWISE PROVIDED IN SUBPARAGRAPH (III) OF  
2 THIS PARAGRAPH (d), THE BALLOT TITLE IS A STATEMENT OF THE  
3 LANGUAGE INCLUDED IN THE QUESTION SET FORTH IN SUBPARAGRAPH (I)  
4 OF THIS PARAGRAPH (d), EXCEPT THAT THE WORDS "SHALL THERE BE" ARE  
5 NOT INCLUDED IN THE STATEMENT, AND THE STATEMENT ENDS WITH A  
6 PERIOD INSTEAD OF A QUESTION MARK.

7           (III) THE BALLOT QUESTION SPECIFIED IN SUBPARAGRAPH (I) OF  
8 THIS PARAGRAPH (d) AND THE BALLOT TITLE SPECIFIED IN SUBPARAGRAPH  
9 (II) OF THIS PARAGRAPH (d) MAY BE MODIFIED BY THE PROPONENTS OF AN  
10 INITIATIVE PETITION OR THE BOARD, AS APPLICABLE, ONLY TO THE EXTENT  
11 NECESSARY TO CONFORM TO THE REQUIREMENTS OF ANY FINAL DECISION  
12 OF A DISTRICT OR APPELLATE COURT REGARDING THE LEGAL  
13 REQUIREMENTS FOR BALLOT QUESTIONS AND TITLES.

14           (IV) IF AT ANY ELECTION A MAJORITY OF THE REGISTERED  
15 ELECTORS WITHIN THE GEOGRAPHICAL BOUNDARIES OF THE DISTRICT  
16 VOTING ON THE QUESTION VOTE AFFIRMATIVELY ON THE QUESTION  
17 AUTHORIZING THE DISTRICT TO CONTINUE THE LEVY AND COLLECTION OF  
18 THE SALES AND USE TAXES SPECIFIED IN PARAGRAPH (a) OF SUBSECTION  
19 (10) OF THIS SECTION UNTIL THE DATE SPECIFIED IN THE QUESTION, THEN  
20 SUCH SALES AND USE TAXES SHALL CONTINUE TO BE LEVIED, COLLECTED,  
21 AND DISTRIBUTED AS PROVIDED FOR IN THIS ARTICLE UNTIL SAID DATE.

22           (e) THE PROVISIONS OF THIS SUBSECTION (11) ARE APPLICABLE  
23 ONLY IF PRIOR VOTER APPROVAL IS OBTAINED TO LEVY AND COLLECT THE  
24 SALES AND USE TAXES SPECIFIED IN PARAGRAPH (a) OF SUBSECTION (10)  
25 OF THIS SECTION.

26           **SECTION 4.** In Colorado Revised Statutes, 32-13-106, **amend**  
27 (2) (g.5); **repeal** (2) (j); and **add** (2) (l) as follows:

1           **32-13-106. Board of directors - powers and duties.** (2) The  
2 board shall have the following powers and duties:

3           (g.5) To submit any question specified in section 32-13-105 ~~(4),~~  
4 ~~(5), or (6)~~ to the registered electors within the geographical boundaries of  
5 the district at the appropriate election upon the proper submittal of a valid  
6 initiative petition to or upon the adoption of a resolution by the district;

7           ~~(j) To submit the question specified in section 32-13-105 (9) to the~~  
8 ~~registered electors within the geographical boundaries of the district at a~~  
9 ~~general election or at an election held on the first Tuesday in November~~  
10 ~~of an odd-numbered year, upon the adoption of a resolution by the~~  
11 ~~district; and~~

12           (l) TO PUBLISH AND UPDATE ANNUAL GOVERNANCE AND  
13 TRANSPARENCY NOTICE REQUIREMENTS BY POSTING BOARD MEMBER  
14 NAMES, DISTRICT CONTACT INFORMATION, AND MEETING INFORMATION ON  
15 THE DISTRICT'S WEBSITE.

16           **SECTION 5.** In Colorado Revised Statutes, 32-13-107, **amend**  
17 (1) (a), (3) introductory portion, (3) (a) introductory portion, (3) (a) (I),  
18 (3) (b) introductory portion, (3) (b) (I), (3) (b) (II), (3) (c) introductory  
19 portion, (3) (c) (I) introductory portion, (3) (c) (I) (A), (3) (c) (I) (C), (3)  
20 (c) (II), and (3) (c) (III); and **add** (3) (c) (I) (D) as follows:

21           **32-13-107. Sales and use tax imposed - collection -**  
22 **administration of tax - use.** (1) (a) Except as otherwise provided in  
23 paragraph (b) of this subsection (1), upon the approval of the registered  
24 electors pursuant to the provisions of section 32-13-105, the board has the  
25 power to levy such uniform sales and use taxes throughout the district  
26 created in section 32-13-104 upon every transaction or other incident with  
27 respect to which a sales and use tax is levied by the state, pursuant to the



1 provisions of article 26 of title 39, C.R.S.; EXCEPT THAT BEGINNING JULY  
2 1, 2016, SUCH SALES AND USE TAX SHALL NOT BE LEVIED OR COLLECTED  
3 ON THE SALE OR USE OF AVIATION FUEL.

4 (3) The proceeds of such sales and use tax collections shall be  
5 used by the board to assist scientific and cultural facilities within the  
6 district. ~~After deducting costs, not exceeding three-fourths of one percent~~  
7 ~~of the sales and use tax revenues annually collected, which are incurred~~  
8 ~~by the district for the administration of such moneys, and after deducting~~  
9 THE BOARD MAY DEDUCT FROM THE PROCEEDS OF THE SALES AND USE TAX  
10 COLLECTIONS AMOUNTS NECESSARY TO COVER THE COSTS INCURRED BY  
11 THE DISTRICT FOR THE ADMINISTRATION OF SUCH PROCEEDS; EXCEPT THAT  
12 THE AMOUNT DEDUCTED FOR SUCH PURPOSE SHALL NOT EXCEED ONE AND  
13 FIFTY ONE-HUNDREDTHS PERCENT OF THE SALES AND USE TAX REVENUES  
14 ANNUALLY COLLECTED UP TO AND INCLUDING THIRTY-EIGHT MILLION  
15 DOLLARS AND ONE AND FIFTY ONE-HUNDREDTHS PERCENT OF THE SALES  
16 AND USE TAX REVENUES ANNUALLY COLLECTED IN EXCESS OF  
17 THIRTY-EIGHT MILLION DOLLARS. THE BOARD MAY ALSO DEDUCT FROM  
18 THE PROCEEDS OF THE SALES AND USE TAX COLLECTIONS an amount  
19 necessary to pay the district's actual or anticipated reasonable costs  
20 related to a coordinated election. ~~distributions by the board to scientific~~  
21 ~~and cultural facilities shall be made~~ AFTER MAKING THE DEDUCTIONS  
22 ALLOWED IN THIS SUBSECTION (3), THE BOARD SHALL DISTRIBUTE THE  
23 REMAINING PROCEEDS FROM THE SALES AND USE TAX COLLECTIONS TO  
24 SCIENTIFIC AND CULTURAL FACILITIES as follows:

25 (a) Upon voter approval of the levy and collection of the sales and  
26 use tax specified in ~~section 32-13-105, (1) (a), (4) (a) (I), or (5) (a) (I)~~  
27 SECTION 32-13-105 (5) (a) (I) OR (10) (a) (I), as applicable, the sales and

1 use tax revenues levied and collected by the district shall be distributed  
2 annually by the board as follows:

3 (I) Except as otherwise provided in subparagraph (II) of this  
4 paragraph (a), ninety-five percent of said sales and use tax revenues shall  
5 be distributed for annual operating expenses as follows:

6 (A) ~~Twenty-five percent~~ TWENTY-FOUR AND FIFTY  
7 ONE-HUNDREDTHS PERCENT shall be distributed to the Denver museum of  
8 nature and science;

9 (B) ~~Twenty and eighty-three one hundredths percent~~ TWENTY AND  
10 THIRTY-THREE ONE-HUNDREDTHS PERCENT shall be distributed to the  
11 Denver art museum;

12 (C) Twenty-four and twenty-four one-hundredths percent shall be  
13 distributed to the Denver zoological gardens;

14 (D) ~~Eleven and seventy-five one hundredths percent~~ THIRTEEN  
15 AND TWENTY-FIVE ONE-HUNDREDTHS PERCENT shall be distributed to the  
16 Denver botanical gardens;

17 (E) ~~Eighteen and eighteen one hundredths percent~~ SEVENTEEN  
18 AND SIXTY-EIGHT ONE-HUNDREDTHS PERCENT shall be distributed to the  
19 Denver center for the performing arts;

20 (b) Upon voter approval of the levy and collection of the sales and  
21 use tax specified in ~~section 32-13-105, (1) (b), (4) (a) (II), or (5) (a) (II),~~  
22 SECTION 32-13-105 (5) (a) (II) OR (10) (a) (II), as applicable, the sales and  
23 use tax revenues levied and collected by the district shall be distributed  
24 annually by the board for annual operating expenses as follows:

25 (I) Ninety-five percent of said sales and use tax revenues shall be  
26 distributed to scientific and cultural facilities within the district that are  
27 not receiving moneys pursuant to paragraph (a) of this subsection (3) and

1 that meet the following criteria:

2 (A) Any such facility shall be a nonprofit organization that has a  
3 determination letter in effect from the internal revenue service confirming  
4 that the organization meets the requirements of section 501 (c) (3) of the  
5 federal "Internal Revenue Code of 1986", as amended, ~~whose primary~~  
6 ~~purpose is to provide for the enlightenment and entertainment of~~ WITH  
7 THE PRIMARY PURPOSE OF ENLIGHTENING AND ENTERTAINING the public  
8 through the production, presentation, exhibition, advancement, or  
9 preservation of ~~art, music, theater, dance, zoology, botany, or natural~~  
10 ~~history~~ VISUAL ARTS, PERFORMING ARTS, CULTURAL HISTORY, NATURAL  
11 HISTORY, OR NATURAL SCIENCES INCLUDING EARTH, LIFE, OR PHYSICAL  
12 SCIENCES, AS SUCH TERMS ARE DEFINED BY THE BOARD, or shall be an  
13 agency of local government that has such primary purpose.

14 (B) Any such facility shall have its principal office within the  
15 district, shall conduct the majority of its activities within the state of  
16 Colorado, and shall principally benefit the residents of the district. IN  
17 ADDITION, ANY SUCH FACILITY SHALL DEMONSTRATE ITS REGIONAL  
18 SERVICE AND IMPACT ACCORDING TO CRITERIA ESTABLISHED BY THE  
19 BOARD.

20 (C) For any facility that applies to receive district moneys prior to  
21 July 1, 2006, such facility shall have had an annual operating income of  
22 more than seven hundred thousand dollars for the previous year as  
23 adjusted for the annual change in the consumer price index as specified  
24 in this sub-subparagraph (C). For any facility that applies to receive  
25 district moneys on or after July 1, 2006, such facility shall have had an  
26 annual operating income of more than one million two hundred fifty  
27 thousand dollars for the previous year as adjusted for the annual change

1 in the consumer price index as specified in this sub-subparagraph (C);  
2 except that any facility that qualified to receive a distribution pursuant to  
3 this paragraph (b) on or before June 30, 2006, shall be subject to the one  
4 million two hundred fifty thousand dollar threshold as adjusted for the  
5 annual change in the consumer price index as specified in this  
6 sub-subparagraph (C), as of July 1, 2009. For distributions made pursuant  
7 to this paragraph (b) in 1996 and in each year thereafter, the board shall  
8 annually adjust the amount specified in this sub-subparagraph (C), as  
9 applicable, in accordance with the annual percentage change in the  
10 consumer price index for the previous year for the  
11 Denver-Boulder-Greeley consolidated metropolitan statistical area for all  
12 urban consumers, all goods, as published by the United States department  
13 of labor, bureau of labor statistics. FOR DISTRIBUTIONS MADE PURSUANT  
14 TO THIS PARAGRAPH (b) IN 2017 AND IN EACH YEAR THEREAFTER, THE  
15 BOARD SHALL ANNUALLY ADJUST THE AMOUNT SPECIFIED IN THIS  
16 SUB-SUBPARAGRAPH (C), AS APPLICABLE, FOR THE PERCENTAGE CHANGE  
17 BETWEEN THE AVERAGE DENVER-BOULDER-GREELEY CONSOLIDATED  
18 METROPOLITAN STATISTICAL AREA CONSUMER PRICE INDEX, OR  
19 SUCCESSOR INDEX, FOR THE CALENDAR YEAR THREE YEARS PRIOR TO THE  
20 YEAR OF DISTRIBUTION AND THE AVERAGE DENVER-BOULDER-GREELEY  
21 CONSOLIDATED METROPOLITAN STATISTICAL AREA CONSUMER PRICE  
22 INDEX, OR SUCCESSOR INDEX, FOR THE CALENDAR YEAR TWO YEARS PRIOR  
23 TO THE YEAR OF DISTRIBUTION.

24 (D) ~~For any facility that applies to receive district moneys prior to~~  
25 ~~July 1, 2006, such facility shall have been in existence, operating, and~~  
26 ~~providing service to the public for at least two years prior to such~~  
27 ~~distribution. For any facility that applies to receive district moneys for the~~

1 ~~first time on or after July 1, 2006, such facility shall have been in~~  
2 ~~existence, operating, and providing service to the public for at least five~~  
3 ~~years prior to the distribution. For any facility that applies to receive~~  
4 ~~district moneys on or after July 1, 2006, that has had a recommencement~~  
5 ~~after bankruptcy or nonconsensual reorganization, such facility shall have~~  
6 ~~been operating and providing service to the public for at least five years~~  
7 ~~from the original date of recommencement~~ BEGINNING JANUARY 1, 2017,  
8 A FACILITY MUST HAVE BEEN IN EXISTENCE, OPERATING, AND PROVIDING  
9 SERVICE TO THE PUBLIC FOR AT LEAST SEVEN YEARS AS A NONPROFIT  
10 INSTITUTIONAL ORGANIZATION UNDER SECTION 501 (c) (3) OF THE  
11 FEDERAL "INTERNAL REVENUE CODE OF 1986", AS AMENDED, PRIOR TO  
12 APPLYING FOR ELIGIBILITY TO RECEIVE DISTRICT MONEYS FOR THE FIRST  
13 TIME. For purposes of this sub-subparagraph (D), "operating" means  
14 engaged in some form of activity ~~that is in furtherance of the~~  
15 ~~advancement and preservation of art, music, theater, dance, zoology,~~  
16 ~~botany, or natural history, including but not limited to activities relating~~  
17 ~~to production, exhibition, and presentation~~ WITH THE PRIMARY PURPOSE  
18 OF ENLIGHTENING AND ENTERTAINING THE PUBLIC THROUGH THE  
19 PRODUCTION, PRESENTATION, EXHIBITION, ADVANCEMENT, OR  
20 PRESERVATION OF VISUAL ARTS, PERFORMING ARTS, CULTURAL HISTORY,  
21 NATURAL HISTORY, OR NATURAL SCIENCES INCLUDING EARTH, LIFE, OR  
22 PHYSICAL SCIENCES, AS SUCH TERMS ARE DEFINED BY THE BOARD.

23 (E) NOTWITHSTANDING THE PROVISIONS OF THIS SUBPARAGRAPH  
24 (I), FOR MULTIPLE FACILITIES THAT WERE CREATED BY A LOCAL  
25 GOVERNMENT AND THAT HAVE THE SAME TAXPAYER IDENTIFICATION  
26 NUMBER OR FEDERAL EMPLOYEE IDENTIFICATION NUMBER, NO MORE THAN  
27 TWO FACILITIES PER TAXPAYER IDENTIFICATION NUMBER OR FEDERAL

1 EMPLOYEE IDENTIFICATION NUMBER ARE ELIGIBLE TO RECEIVE A  
2 DISTRIBUTION OF REVENUES PURSUANT TO THIS PARAGRAPH (b) IN ANY  
3 FISCAL YEAR.

4 (II) (A) Distribution of moneys pursuant to subparagraph (I) of  
5 this paragraph (b) shall be based upon a formula to be applied annually  
6 ~~which~~ THAT gives equal A SPECIFIC weight to the annual operating income  
7 of such facilities, ~~and~~ the annual paid attendance at such facilities, AND  
8 THE ANNUAL DOCUMENTED FREE ATTENDANCE AT SUCH FACILITIES. THE  
9 BOARD SHALL DETERMINE THE WEIGHT TO BE GIVEN TO EACH FACTOR,  
10 AND SUCH DETERMINATION SHALL BE BINDING ON THE BOARD. THE BOARD  
11 MAY MODIFY THE WEIGHT TO BE GIVEN TO EACH FACTOR NOT MORE THAN  
12 ONCE EVERY TWO YEARS.

13 (B) ~~After the first five years said sales and use tax is levied and~~  
14 ~~collected, the board may modify, in its discretion, the weight to be given~~  
15 ~~the factors of annual operating income and the annual paid attendance in~~  
16 ~~the formula specified in sub-subparagraph (A) of this subparagraph (II).~~  
17 ~~Such determination by the board of the weight to be given said factors~~  
18 ~~shall be binding on the board and may only be modified every five years~~  
19 ~~thereafter.~~

20 (c) Upon voter approval of the levy and collection of the sales and  
21 use tax specified in ~~section 32-13-105, (1) (c), (4) (a) (III), or (5) (a) (III);~~  
22 SECTION 32-13-105 (5) (a) (III) OR (10) (a) (III), as applicable, the sales  
23 and use tax revenues levied and collected by the district shall be  
24 distributed annually by the board for annual operating expenses as  
25 follows:

26 (I) Ninety-five percent of said sales and use tax revenues collected  
27 in each county comprising the district shall be distributed by the board to

1 scientific and cultural facilities within such county pursuant to the  
2 provisions of the plan submitted by each county cultural council as  
3 specified in subparagraph (II) of this paragraph (c). Said moneys shall be  
4 distributed to scientific and cultural facilities within the district which are  
5 not receiving moneys pursuant to ~~paragraph (a)~~ PARAGRAPH (a) OR (b) of  
6 this subsection (3) and which meet the following criteria:

7 (A) Any such facility shall be a nonprofit organization that has a  
8 determination letter in effect from the internal revenue service confirming  
9 that the organization meets the requirements of section 501 (c) (3) of the  
10 federal "Internal Revenue Code of 1986", as amended, ~~whose primary~~  
11 ~~purpose is to provide for the enlightenment and entertainment of~~ WITH  
12 THE PRIMARY PURPOSE OF ENLIGHTENING AND ENTERTAINING the public  
13 through the production, presentation, exhibition, advancement, or  
14 preservation of ~~art, music, theater, dance, zoology, botany, or natural~~  
15 ~~history~~ VISUAL ARTS, PERFORMING ARTS, CULTURAL HISTORY, NATURAL  
16 HISTORY, OR NATURAL SCIENCES INCLUDING EARTH, LIFE, OR PHYSICAL  
17 SCIENCES, AS SUCH TERMS ARE DEFINED BY THE BOARD, or shall be an  
18 agency of local government that has such primary purpose.

19 (C) ~~Any such facility that applies to receive district moneys for the~~  
20 ~~first time on or after July 1, 2006, shall have been in existence, operating,~~  
21 ~~and providing service to the public for at least three years prior to such~~  
22 ~~distribution. For any facility that applies to receive district moneys on or~~  
23 ~~after July 1, 2006, that has had a recommencement after bankruptcy or~~  
24 ~~nonconsensual reorganization, such facility shall be operating and~~  
25 ~~providing service to the public for at least three years from the original~~  
26 ~~date of recommencement~~ BEGINNING JANUARY 1, 2017, A FACILITY MUST  
27 HAVE BEEN IN EXISTENCE, OPERATING, AND PROVIDING SERVICE TO THE

1 PUBLIC FOR AT LEAST FIVE YEARS AS A NONPROFIT INSTITUTIONAL  
2 ORGANIZATION UNDER SECTION 501 (c) (3) OF THE FEDERAL "INTERNAL  
3 REVENUE CODE OF 1986", AS AMENDED, PRIOR TO APPLYING FOR  
4 ELIGIBILITY TO RECEIVE DISTRICT MONEYS FOR THE FIRST TIME. For  
5 purposes of this sub-subparagraph (C), "operating" means engaged in  
6 some form of activity ~~that is in furtherance of the advancement and~~  
7 ~~preservation of art, music, theater, dance, zoology, botany, or natural~~  
8 ~~history, including but not limited to activities relating to production,~~  
9 ~~exhibition, and presentation~~ WITH THE PRIMARY PURPOSE OF  
10 ENLIGHTENING AND ENTERTAINING THE PUBLIC THROUGH THE  
11 PRODUCTION, PRESENTATION, EXHIBITION, ADVANCEMENT, OR  
12 PRESERVATION OF VISUAL ARTS, PERFORMING ARTS, CULTURAL HISTORY,  
13 NATURAL HISTORY, OR NATURAL SCIENCES INCLUDING EARTH, LIFE, OR  
14 PHYSICAL SCIENCES, AS SUCH TERMS ARE DEFINED BY THE BOARD.

15 (D) NOTWITHSTANDING THE PROVISIONS OF THIS SUBPARAGRAPH  
16 (I), FOR MULTIPLE FACILITIES THAT WERE CREATED BY A LOCAL  
17 GOVERNMENT AND THAT HAVE THE SAME TAXPAYER IDENTIFICATION  
18 NUMBER OR FEDERAL EMPLOYEE IDENTIFICATION NUMBER, NO MORE THAN  
19 TWO FACILITIES PER TAXPAYER IDENTIFICATION NUMBER OR FEDERAL  
20 EMPLOYEE IDENTIFICATION NUMBER ARE ELIGIBLE TO RECEIVE A  
21 DISTRIBUTION OF REVENUES PURSUANT TO THIS PARAGRAPH (c) IN ANY  
22 FISCAL YEAR.

23 (II) The county cultural council of each county comprising the  
24 district shall submit to the board an annual plan specifying the distribution  
25 of such revenues as provided for in subparagraph (I) of this paragraph (c)  
26 to scientific and cultural facilities in such county ~~which~~ THAT meet the  
27 criteria set forth in subparagraph (I) of this paragraph (c). In creating such



1 plan, a county cultural council may TAKE INTO ACCOUNT AN  
2 ORGANIZATION'S FINANCIAL AND ORGANIZATIONAL CAPACITY TO EXPEND  
3 TAX DOLLARS TO SERVE THE PUBLIC AND ACHIEVE THE MISSION OF THE  
4 ORGANIZATION, AND MAY give priority to scientific and cultural facilities  
5 within such county ~~which~~ THAT qualify to receive moneys pursuant to the  
6 provisions of subparagraph (I) of paragraph (b) of this subsection (3).  
7 Such plans submitted by such county cultural councils to the board shall  
8 be binding upon the board.

9 (III) Up to five percent of said sales and use tax revenues  
10 collected in each county comprising the district may be distributed by the  
11 board to the scientific and cultural facilities that qualify to receive moneys  
12 pursuant to subparagraph (I) of this paragraph (c) as the board may  
13 determine appropriate based upon one or more of the following factors:  
14 Accessibility, quality, need, enhanced or innovative programs, FINANCIAL  
15 AND ORGANIZATIONAL CAPACITY TO EXPEND TAX DOLLARS TO SERVE THE  
16 PUBLIC AND ACHIEVE THE MISSION OF THE ORGANIZATION, and  
17 collaboration with the Denver museum of nature and science, the Denver  
18 art museum, the Denver zoological gardens, the Denver botanical  
19 gardens, or the Denver center for the performing arts or with scientific  
20 and cultural facilities that qualify to receive moneys pursuant to  
21 subparagraph (I) of paragraph (b) of this subsection (3) or subparagraph  
22 (I) of this paragraph (c). Any distribution made pursuant to this  
23 subparagraph (III) shall be based upon the provisions of the plan  
24 submitted by each county cultural council as required by subparagraph  
25 (II) of this paragraph (c).

26 **SECTION 6.** In Colorado Revised Statutes, 32-13-110, **amend**  
27 (3) (a) as follows:

1           **32-13-110. Tax imposed - collection - administration of tax -**  
2 **use.** (3) The proceeds of such sales tax collections shall be used by the  
3 board to assist scientific and cultural facilities within the district. After  
4 deducting any costs incurred by the district for the administration of such  
5 moneys, distributions shall be made by the board, in accordance with any  
6 formula or criteria, if any, contained in the petition or resolution pursuant  
7 to section 32-13-108 (2) (b), to scientific and cultural facilities which  
8 meet the criteria, if any, specified in such petition or resolution, and  
9 which meet the following criteria:

10           (a) Any such facility shall be a nonprofit organization which  
11 meets the requirements of ~~section 501 (c)~~ SECTION 501 (c) (3) of the  
12 federal "Internal Revenue Code of 1986", as amended, ~~whose primary~~  
13 ~~purpose is to provide for the enlightenment and entertainment of~~ WITH  
14 THE PRIMARY PURPOSE OF ENLIGHTENING AND ENTERTAINING the public  
15 through the production, presentation, exhibition, advancement, or  
16 preservation of ~~art, music, theater, dance, zoology, botany, anthropology,~~  
17 ~~cultural history, or natural history~~ VISUAL ARTS, PERFORMING ARTS,  
18 CULTURAL HISTORY, NATURAL HISTORY, OR NATURAL SCIENCES  
19 INCLUDING EARTH, LIFE, OR PHYSICAL SCIENCES, AS SUCH TERMS ARE  
20 DEFINED BY THE BOARD, or shall be an agency of local government ~~which~~  
21 THAT has such primary purpose; and

22           **SECTION 7.** In Colorado Revised Statutes, **repeal** 32-13-105 (1),  
23 (2), (3), (4), and (9).

24           **SECTION 8. Effective date.** (1) This act takes effect upon  
25 passage; except that:

26           (a) The following sections of this act take effect on January 1,  
27 2017:

1 (I) Section 32-13-103 (1.5), (4), (6), (7) (a), and (7) (b) (I),  
2 Colorado Revised Statutes, as contained in section 1 of this act;

3 (II) Section 32-13-107 (3) (b) (I), (3) (c) (I) (A), (3) (c) (I) (C),  
4 and (3) (c) (I) (D), Colorado Revised Statutes, as contained in section 5  
5 of this act; and

6 (III) Section 32-13-110 (3) (a), Colorado Revised Statutes, as  
7 contained in section 6 of this act;

8 (b) Section 32-13-107 (3) (b) (II), Colorado Revised Statutes, as  
9 contained in section 5 of this act, takes effect January 1, 2018; and

10 (c) Section 32-13-107 (3) (a) (I), Colorado Revised Statutes, as  
11 contained in section 5 of this act, takes effect July 1, 2018.

12 **SECTION 9. Safety clause.** The general assembly hereby finds,  
13 determines, and declares that this act is necessary for the immediate  
14 preservation of the public peace, health, and safety.