

Second Regular Session
Seventy-third General Assembly
STATE OF COLORADO

ENGROSSED

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

LLS NO. 22-0531.01 Nicole Myers x4326

HOUSE BILL 22-1258

HOUSE SPONSORSHIP

Bird,

SENATE SPONSORSHIP

Zenzinger and Priola,

House Committees

Judiciary
Appropriations

Senate Committees

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.**

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.

HOUSE
Amended 2nd Reading
May 4, 2022

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

tax revenue to other essential services providers through a grant program.

An essential services provider that receives a distribution of tax revenue is required to use the money for one or more of the following purposes:

- Programs that address the health, safety, wellness, and mental health of at-risk youth;
- Programs that provide services for unhoused at-risk youth;
- Programs that support at-risk youth in the judicial system;
- Programs that provide forensic support, including the administration costs of providing such support; or
- The construction of capital facilities for the provision of essential services.

An essential services provider that receives a distribution of tax revenue is prohibited from using the revenue for day care, data collection, school-based education, or fitness and recreational programming.

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

2 **SECTION 1.** In Colorado Revised Statutes, **add** article 23 to title
3 32 as follows:

4 **ARTICLE 23**

5 **Essential Services for Youth Special Districts**

6 **32-23-101. Definitions.** AS USED IN THIS ARTICLE 23, UNLESS THE
7 CONTEXT OTHERWISE REQUIRES:

8 (1) "AT-RISK YOUTH" MEANS A PERSON WHO IS UNDER
9 TWENTY-FIVE YEARS OF AGE AND WHO IS CHALLENGED BY SUCH RISK
10 FACTORS AS POVERTY, RESIDENCE IN A SUBSTANCE-ABUSING HOUSEHOLD,
11 RESIDENCE IN A HOUSEHOLD WITH FAMILY MEMBERS WHO COMMIT
12 CRIMES, FAMILY CONFLICT, ASSOCIATION WITH PEERS WHO COMMIT
13 CRIMES, RESIDENCE IN A SINGLE-PARENT HOUSEHOLD, EXHIBITION OF
14 INDICIA OF DELINQUENT BEHAVIOR, OR BEING THE VICTIM OF CHILD ABUSE,
15 NEGLECT, SEXUAL ASSAULT, OR HUMAN TRAFFICKING.

16 (2) "BOARD" MEANS THE BOARD OF DIRECTORS OF A DISTRICT
17 CREATED PURSUANT TO THIS ARTICLE 23.

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

8 (4) "COURT-APPOINTED SPECIAL ADVOCATE" OR "CASA" HAS THE
9 SAME MEANING AS SET FORTH IN SECTION 13-19-103 (3) AND PART 2 OF
10 ARTICLE 1 OF TITLE 19.

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

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

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

1 PROVIDERS, TEEN PREGNANCY RESOURCE CENTERS, YOUTH HOMELESS
2 PREVENTION GROUPS, YOUTH HOUSING SERVICES, YOUTH SUICIDE
3 PREVENTION GROUPS, YOUTH SUBSTANCE ABUSE GROUPS, YOUTH
4 RESOURCE CENTERS, AND SIMILAR ORGANIZATIONS.

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

7 (9) "POPULATION" MEANS THE MOST RECENT POPULATION AS
8 PUBLISHED BY THE STATE DEMOGRAPHER.

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

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

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

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

24 (I) A UNIFORM SALES AND USE TAX THROUGHOUT THE ENTIRE
25 GEOGRAPHICAL AREA OF THE DISTRICT PURSUANT TO SECTION 32-23-105
26 FOR THE PURPOSE OF PROVIDING A SUSTAINABLE FUNDING SOURCE FOR
27 ESSENTIAL SERVICES PROVIDERS TO PROVIDE SERVICES TO AT-RISK YOUTH

1 WHO RESIDE IN THE DISTRICT;

2 (II) AN AD VALOREM TAX ON AND AGAINST ALL TAXABLE
3 PROPERTY WITHIN THE DISTRICT PURSUANT TO SECTION 32-23-107 FOR
4 THE PURPOSE OF PROVIDING A SUSTAINABLE FUNDING SOURCE FOR
5 ESSENTIAL SERVICES PROVIDERS TO PROVIDE SERVICES TO AT-RISK YOUTH
6 WHO RESIDE IN THE DISTRICT; OR

7 (III) BOTH THE UNIFORM SALES AND USE TAX AND THE AD
8 VALOREM TAX DESCRIBED IN SUBSECTIONS (2)(a)(I) AND (2)(a)(II) OF THIS
9 SECTION;

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

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

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

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

21 (a) THE BOARD OF DIRECTORS OF THE LOCAL CASA PROGRAM
22 SENDS A NOTICE OF A MEETING OF THE APPOINTING AUTHORITIES OF THE
23 DISTRICT BOARD, AS SPECIFIED IN SUBSECTION (4) OF THIS SECTION, TO
24 VOTE TO DETERMINE WHETHER THE DISTRICT WILL BECOME ACTIVE;

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

1 BECOME ACTIVE; OR

2 (II) AFTER NINETY DAYS OF THE ISSUANCE OF THE NOTICE OF
3 MEETING, IF ONE OR MORE APPOINTING AUTHORITIES AS SPECIFIED IN
4 SUBSECTION (4) OF THIS SECTION HAVE NOT AGREED TO ATTEND THE
5 MEETING, AT LEAST FIVE OF THE APPOINTING AUTHORITIES MEET AND
6 ADOPT A RESOLUTION BY A MAJORITY OF THE APPOINTING AUTHORITIES AS
7 SPECIFIED IN SUBSECTION (4) OF THIS SECTION DECLARING THAT THE
8 DISTRICT WILL BECOME ACTIVE; AND

9 (c) THE BOARD OF DIRECTORS OF THE LOCAL CASA PROGRAM
10 FILES THE RESOLUTION WITH THE FOLLOWING:

11 (I) THE CHIEF JUDGE OF THE JUDICIAL DISTRICT THAT HAS
12 COTERMINOUS BOUNDARIES WITH THE DISTRICT;

13 (II) THE DISTRICT ATTORNEY FOR THE JUDICIAL DISTRICT THAT
14 HAS COTERMINOUS BOUNDARIES WITH THE DISTRICT;

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

17 (IV) THE BOARD OF COUNTY COMMISSIONERS OF EACH COUNTY IN
18 WHICH THE DISTRICT IS LOCATED;

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

21 (VI) THE COUNTY SHERIFF OF EACH COUNTY IN WHICH THE
22 DISTRICT IS LOCATED;

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

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

27 (IX) THE STATE AUDITOR;

1 (X) THE DIVISION OF LOCAL GOVERNMENT IN THE DEPARTMENT OF
2 LOCAL AFFAIRS; AND

3 (XI) THE DEPARTMENT OF REVENUE.

4 (4) (a) THERE ARE SEVEN APPOINTING AUTHORITIES FOR THE
5 PURPOSE OF THE MEETING OF APPOINTING AUTHORITIES PURSUANT TO
6 SUBSECTION (3) OF THIS SECTION, AND FOR THE PURPOSE OF MAKING THE
7 INITIAL APPOINTMENTS TO THE BOARD PURSUANT TO SECTION 32-23-103.

8 THE SEVEN APPOINTING AUTHORITIES ARE:

9

10 (I) THE DISTRICT ATTORNEY FOR THE JUDICIAL DISTRICT THAT HAS
11 COTERMINOUS BOUNDARIES WITH THE DISTRICT;

12 (II) THE BOARD OF DIRECTORS OF THE LOCAL CASA PROGRAM;

13 (III) THE BOARD OF DIRECTORS OF THE CHILD ADVOCACY CENTER
14 FOR THE JUDICIAL DISTRICT THAT HAS COTERMINOUS BOUNDARIES WITH
15 THE DISTRICT;

16 (IV) THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY
17 WITH THE LARGEST POPULATION IN WHICH THE DISTRICT IS LOCATED;

18 (V) SUBJECT TO THE PROVISIONS OF SUBSECTION (4)(d) OF THIS
19 SECTION, THE GOVERNING BODY OF THE MUNICIPALITY WITH THE LARGEST
20 POPULATION IN WHICH THE DISTRICT IS LOCATED;

21 (VI) SUBJECT TO THE PROVISIONS OF SUBSECTIONS (4)(b) AND
22 (4)(c) OF THIS SECTION, THE GOVERNING BODY OF THE MUNICIPALITY WITH
23 THE SECOND LARGEST POPULATION IN WHICH THE DISTRICT IS LOCATED;

24 AND

25 (VII) THE COUNTY SHERIFF OF THE COUNTY WITH THE LARGEST
26 POPULATION IN WHICH THE DISTRICT IS LOCATED.

27

1 (b) FOR THE SECOND JUDICIAL DISTRICT, THE DENVER CITY
2 COUNCIL IS THE APPOINTING AUTHORITY FOR THE PURPOSES OF
3 SUBSECTIONS (4)(a)(IV) TO (4)(a)(VI) OF THIS SECTION.

4 (c) FOR THE TENTH JUDICIAL DISTRICT, THE PUEBLO CITY COUNCIL
5 IS THE APPOINTING AUTHORITY FOR THE PURPOSES OF SUBSECTIONS
6 (4)(a)(V) AND (4)(a)(VI) OF THIS SECTION.

7 (d) IN THE CASE OF A MUNICIPALITY THAT IS IN MORE THAN ONE
8 JUDICIAL DISTRICT, ONLY THE POPULATION OF THE MUNICIPALITY THAT IS
9 IN THE JUDICIAL DISTRICT SHALL BE CONSIDERED IN DETERMINING THE
10 SIZE OF THE MUNICIPALITY.

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

14 (b) THE BOARD OF DIRECTORS OF THE LOCAL CASA PROGRAM
15 SHALL PROVIDE THE NOTICE OF ACTIVE STATUS ON THE STANDARD FORMS
16 DEVELOPED BY THE DIVISION OF LOCAL GOVERNMENT PURSUANT TO
17 SECTION 32-1-104 (3)(c); EXCEPT THAT THE NOTICE SHALL INCLUDE
18 INFORMATION ABOUT THE MANNER IN WHICH BOARD MEMBERS WILL BE
19 APPOINTED PURSUANT TO SECTION 32-23-103.

20 **32-23-103. Board of directors - appointment.** (1) EACH
21 DISTRICT CREATED IN SECTION 32-23-102 (1), IF ACTIVATED BY A VOTE OF
22 THE APPOINTING AUTHORITIES FOR THE BOARD PURSUANT TO SECTION
23 32-23-102, SHALL BE GOVERNED BY A BOARD OF DIRECTORS CONSISTING
24 OF SEVEN MEMBERS APPOINTED PURSUANT TO SUBSECTION (2) OF THIS
25 SECTION. EACH DIRECTOR MUST BE A REGISTERED ELECTOR IN THE
26 DISTRICT. THE APPOINTING AUTHORITIES OF THE BOARD ARE ENCOURAGED
27 TO CONSIDER APPOINTING DIRECTORS WHO HAVE EXPERIENCE OR

1 EXPERTISE IN CHILD WELFARE, YOUTH MENTAL HEALTH, [REDACTED] FAMILY LAW,
2 SOCIAL WORK, MEDICINE, EDUCATION, OR PROFESSIONAL FINANCIAL
3 MANAGEMENT.

4 (2) WITHIN NINETY DAYS OF RECEIPT OF A RESOLUTION BY THE
5 BOARD OF DIRECTORS OF THE LOCAL CASA PROGRAM TO ACTIVATE THE
6 DISTRICT PURSUANT TO SECTION 32-23-102 (3)(c), THE APPOINTING
7 AUTHORITIES OF THE BOARD SHALL APPOINT THE SEVEN DIRECTORS OF THE
8 DISTRICT BOARD AS FOLLOWS:

9 [REDACTED]
10 (a) THE DISTRICT ATTORNEY FOR THE JUDICIAL DISTRICT THAT IS
11 COTERMINOUS WITH THE DISTRICT SHALL APPOINT ONE DIRECTOR;

12 (b) THE BOARD OF DIRECTORS OF THE LOCAL CASA PROGRAM
13 SHALL APPOINT ONE DIRECTOR;

14 (c) THE BOARD OF DIRECTORS OF THE CHILD ADVOCACY CENTER
15 FOR THE JUDICIAL DISTRICT THAT IS COTERMINOUS WITH THE DISTRICT
16 SHALL APPOINT ONE DIRECTOR;

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

1 (2)(d) SHALL RESTART WITH THE BOARD OF COUNTY COMMISSIONERS OF
2 THE COUNTY WITH THE LARGEST POPULATION IN WHICH THE DISTRICT IS
3 LOCATED; EXCEPT THAT IN THE SECOND JUDICIAL DISTRICT, THE DENVER
4 CITY COUNCIL SHALL MAKE THE INITIAL APPOINTMENT TO THE BOARD AND
5 ALL SUBSEQUENT APPOINTMENTS PURSUANT TO THIS SUBSECTION (2)(d).

6 (e) (I) EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (2)(e)(II)
7 OF THIS SECTION, THE GOVERNING BODY OF A MUNICIPALITY IN WHICH THE
8 DISTRICT IS LOCATED [REDACTED] SHALL APPOINT ONE DIRECTOR, AS SPECIFIED IN
9 THIS SUBSECTION (2)(e). THE GOVERNING BODY OF THE MUNICIPALITY
10 WITH THE LARGEST POPULATION [REDACTED] IN WHICH THE DISTRICT IS LOCATED
11 SHALL MAKE THE INITIAL APPOINTMENT TO THE BOARD, AND EACH
12 SUBSEQUENT APPOINTMENT SHALL BE MADE BY THE GOVERNING BODY OF
13 A MUNICIPALITY IN WHICH THE DISTRICT IS LOCATED WITH A POPULATION
14 OF AT LEAST ONE THOUSAND PEOPLE BY DESCENDING ORDER OF THE
15 POPULATION OF THE MUNICIPALITY. WHEN THE GOVERNING BODY OF EACH
16 MUNICIPALITY IN WHICH THE DISTRICT IS LOCATED AND THAT HAS
17 POPULATION OF AT LEAST ONE THOUSAND PEOPLE HAS MADE AN
18 APPOINTMENT TO THE BOARD, THE ROTATION OF APPOINTMENTS
19 PURSUANT TO THIS SUBSECTION (2)(e) SHALL RESTART WITH THE
20 GOVERNING BODY OF THE MUNICIPALITY WITH THE LARGEST POPULATION
21 IN WHICH THE DISTRICT IS LOCATED.

22 [REDACTED]
23 (II) IN THE CASE OF A MUNICIPALITY THAT IS IN MORE THAN ONE
24 JUDICIAL DISTRICT, ONLY THE POPULATION OF THE MUNICIPALITY THAT IS
25 IN THE JUDICIAL DISTRICT SHALL BE CONSIDERED IN DETERMINING THE
26 SIZE OF THE MUNICIPALITY FOR THE PURPOSE OF THIS SUBSECTION (2)(e).

27 (f) (I) EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (2)(f)(II)

1 OF THIS SECTION, THE GOVERNING BODY OF A MUNICIPALITY IN WHICH THE
2 DISTRICT IS LOCATED THAT HAS A POPULATION OF AT LEAST ONE
3 THOUSAND PEOPLE SHALL APPOINT ONE DIRECTOR, AS SPECIFIED IN THIS
4 SUBSECTION (2)(f). THE GOVERNING BODY OF THE MUNICIPALITY WITH
5 THE SECOND LARGEST POPULATION OF AT LEAST ONE THOUSAND PEOPLE
6 IN WHICH THE DISTRICT IS LOCATED SHALL MAKE THE INITIAL
7 APPOINTMENT TO THE BOARD, AND EACH SUBSEQUENT APPOINTMENT
8 SHALL BE MADE BY THE GOVERNING BODY OF A MUNICIPALITY IN WHICH
9 THE DISTRICT IS LOCATED WITH A POPULATION OF AT LEAST ONE
10 THOUSAND PEOPLE BY DESCENDING ORDER OF THE POPULATION OF THE
11 MUNICIPALITY. WHEN THE GOVERNING BODY OF EACH MUNICIPALITY IN
12 WHICH THE DISTRICT IS LOCATED AND THAT HAS A POPULATION OF AT
13 LEAST ONE THOUSAND PEOPLE HAS MADE AN APPOINTMENT TO THE
14 BOARD, THE ROTATION OF APPOINTMENTS PURSUANT TO THIS SUBSECTION
15 (2)(f) SHALL RESTART WITH THE GOVERNING BODY OF THE MUNICIPALITY
16 WITH THE SECOND LARGEST POPULATION IN WHICH THE DISTRICT IS
17 LOCATED WITH A POPULATION OF AT LEAST ONE THOUSAND PEOPLE;
18 EXCEPT THAT, IN THE SECOND JUDICIAL DISTRICT, THE DENVER CITY
19 COUNCIL SHALL MAKE THE INITIAL APPOINTMENTS TO THE BOARD AND ALL
20 SUBSEQUENT APPOINTMENTS PURSUANT TO THIS SUBSECTION (2)(f), AND
21 IN THE TENTH JUDICIAL DISTRICT, THE PUEBLO CITY COUNCIL SHALL MAKE
22 THE INITIAL APPOINTMENTS TO THE BOARD AND ALL SUBSEQUENT
23 APPOINTMENTS PURSUANT TO THIS SUBSECTION (2)(f).

24
25 (II) 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)(f).

2 (g) THE COUNTY SHERIFF OF A COUNTY IN WHICH THE DISTRICT IS
3 LOCATED SHALL APPOINT ONE DIRECTOR, AS SPECIFIED IN THIS
4 SUBSECTION (2)(g). 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)(g) SHALL RESTART WITH THE COUNTY SHERIFF OF THE
13 COUNTY WITH THE LARGEST POPULATION IN WHICH THE DISTRICT IS
14 LOCATED.

15
16 (3) (a) A DIRECTOR APPOINTED PURSUANT TO SUBSECTIONS (2)(a)
17 TO (2)(c) OF THIS SECTION SHALL SERVE FOR A TERM OF THREE YEARS
18 FROM THE DATE OF THEIR APPOINTMENT UNLESS THE DIRECTOR IS
19 REMOVED FOR CAUSE. NO DIRECTOR APPOINTED PURSUANT TO
20 SUBSECTIONS (2)(a) TO (2)(c) OF THIS SECTION SHALL SERVE MORE THAN
21 TWO CONSECUTIVE TERMS.

22 (b) A DIRECTOR APPOINTED PURSUANT TO SUBSECTIONS (2)(d) TO
23 (2)(g) OF THIS SECTION SHALL SERVE FOR A TERM OF TWO YEARS FROM
24 THE DATE OF THEIR APPOINTMENT UNLESS THE DIRECTOR IS REMOVED FOR
25 CAUSE. A DIRECTOR APPOINTED PURSUANT TO SUBSECTIONS (2)(d) TO
26 (2)(g) OF THIS SECTION SHALL SERVE ONE TERM, BUT THE DIRECTOR IS NOT
27 PROHIBITED FROM BEING APPOINTED TO SERVE ADDITIONAL TERMS WHEN

1 THE APPOINTING AUTHORITY OF THE DIRECTOR IS NEXT REQUIRED TO
2 MAKE AN APPOINTMENT PURSUANT TO SUBSECTION (2) OF THIS SECTION.

3 (4) IF ANY APPOINTING AUTHORITY OF ONE OR MORE DIRECTORS
4 PURSUANT TO THIS SECTION LEAVES THE APPOINTING AUTHORITY'S OFFICE
5 OR POSITION DURING THE TERM OF A DIRECTOR, THE DIRECTOR'S TERM ON
6 THE BOARD SHALL NOT BE IMPACTED BY SUCH DEPARTURE AND THE
7 DIRECTOR SHALL SERVE THE REST OF HIS OR HER TERM ON THE BOARD.
8 ANY VACANCY ON THE BOARD SHALL BE FILLED AS SOON AS PRACTICABLE
9 AFTER THE VACANCY IS CREATED BY THE APPOINTING AUTHORITY FOR THE
10 DIRECTOR THAT CAUSED THE VACANCY.

11 (5) IF ANY APPOINTING AUTHORITY FAILS TO APPOINT A DIRECTOR
12 WITHIN NINETY DAYS OF THE TIME SPECIFIED TO MAKE AN APPOINTMENT,
13 THE DISTRICT ATTORNEY OF THE JUDICIAL DISTRICT MAY MAKE THAT
14 APPOINTMENT.

15 (6) AFTER THE INITIAL APPOINTMENTS TO THE BOARD ARE MADE
16 PURSUANT TO SUBSECTION (2) OF THIS SECTION, THE BOARD OR STAFF
17 RETAINED BY THE BOARD SHALL ASSIST THE BOARDS OF COUNTY
18 COMMISSIONERS, GOVERNING BODIES OF MUNICIPALITIES, AND COUNTY
19 SHERIFFS IN DETERMINING WHICH ENTITY IS REQUIRED TO MAKE THE NEXT
20 APPOINTMENT TO THE BOARD.

21 **32-23-104. Board of directors - meetings - powers and duties.**

22 (1) (a) THE BOARD SHALL CONVENE FOR ITS FIRST MEETING NO LATER
23 THAN THIRTY DAYS AFTER ALL BOARD DIRECTORS HAVE BEEN APPOINTED
24 PURSUANT TO SECTION 32-23-103, AND SHALL, WITHIN THE FIRST TWO
25 MEETINGS OF THE BOARD, SELECT A CHAIR AND VICE-CHAIR FROM AMONG
26 ITS MEMBERSHIP. THE DIRECTOR WHO IS APPOINTED BY THE DISTRICT
27 ATTORNEY SHALL SERVE AS THE TEMPORARY CHAIR OF THE BOARD UNTIL

1 THE BOARD ELECTS A CHAIR.

2 (b) THE BOARD SHALL CONDUCT BUSINESS AT REGULAR MEETINGS
3 THAT ARE OPEN TO THE PUBLIC AT LEAST THREE TIMES EACH CALENDAR
4 YEAR. THE BOARD MAY ALLOW REMOTE PARTICIPATION AT BOARD
5 MEETINGS BY DIRECTORS AND BY ANY PERSON OR ORGANIZATION THAT
6 HAS BUSINESS BEFORE THE BOARD. THE PROVISIONS OF PART 4 OF ARTICLE
7 6 OF TITLE 24 APPLY TO ALL BOARD MEETINGS.

8 (c) A MAJORITY OF THE DIRECTORS OF THE BOARD CONSTITUTES
9 A QUORUM, AND BOARD ACTION REQUIRES THE AFFIRMATIVE VOTE OF A
10 MAJORITY OF THE BOARD MEMBERS PRESENT.

11 (d) DIRECTORS OF THE BOARD RECEIVE NO COMPENSATION FOR
12 THEIR SERVICES; EXCEPT THAT DIRECTORS MAY BE REIMBURSED BY THE
13 DISTRICT FOR THEIR NECESSARY EXPENSES WHILE SERVING AS DIRECTORS
14 OF THE BOARD.

15 (e) A DIRECTOR OF THE BOARD SHALL DISQUALIFY HIMSELF OR
16 HERSELF FROM VOTING ON ANY ISSUE WITH RESPECT TO WHICH THE
17 DIRECTOR HAS A CONFLICT OF INTEREST, UNLESS THE DIRECTOR HAS
18 DISCLOSED THE CONFLICT OF INTEREST IN COMPLIANCE WITH SECTION
19 18-8-308. IF THE BOARD BECOMES AWARE OF A CONFLICT OF INTEREST OF
20 A DIRECTOR THAT THE DIRECTOR HAS NOT DISCLOSED OR THAT THE
21 DIRECTOR HAS DISCLOSED BUT THE DIRECTOR HAS NOT RECUSED HIMSELF
22 OR HERSELF, THE BOARD MAY, BY A MAJORITY VOTE OF THE BOARD,
23 DISQUALIFY THE DIRECTOR FROM VOTING ON THE ISSUE FOR WHICH THE
24 DIRECTOR HAS A CONFLICT OF INTEREST.

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

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

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

4 (a) TO FIX THE TIME AND PLACE AT WHICH ITS REGULAR MEETINGS
5 SHALL BE HELD. MEETINGS SHALL BE HELD WITHIN THE DISTRICT AND
6 SHALL BE OPEN TO THE PUBLIC.

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

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

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

11 (e) TO ENTER INTO CONTRACTS;

12 (f) TO SUE AND BE SUED;

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

17 (h) TO DETERMINE THE RATE AND ESTIMATED AMOUNT OF THE TAX
18 TO BE INCLUDED IN A QUESTION AUTHORIZED BY SECTION 32-23-105 THAT
19 WILL BE SUBMITTED TO THE REGISTERED ELECTORS OF THE DISTRICT AND
20 TO SUBMIT THE QUESTION TO THE REGISTERED ELECTORS OF THE DISTRICT
21 AT THE APPROPRIATE ELECTION UPON THE ADOPTION OF A RESOLUTION BY
22 THE BOARD;

23 (i) TO DECIDE AT WHICH ELECTION A QUESTION REGARDING THE
24 LEVY AND COLLECTION OF AN AD VALOREM TAX AUTHORIZED BY SECTION
25 32-23-107 SHALL BE SUBMITTED TO THE REGISTERED ELECTORS OF THE
26 DISTRICT;

27 (j) TO DETERMINE THE MILL LEVY AND ESTIMATED AMOUNT OF THE

1 AD VALOREM TAX TO BE INCLUDED IN THE QUESTION THAT WILL BE
2 SUBMITTED TO THE REGISTERED ELECTORS AND TO SUBMIT THE QUESTION
3 TO THE REGISTERED ELECTORS OF THE DISTRICT AT THE APPROPRIATE
4 ELECTION UPON THE ADOPTION OF A RESOLUTION BY THE BOARD;

5 (k) TO LEVY AND COLLECT AD VALOREM TAXES ON AND AGAINST
6 ALL TAXABLE PROPERTY WITHIN THE DISTRICT, WHICH SHALL NOT BE
7 LIMITED EXCEPT AS PROVIDED IN SECTION 39-10-111 (11) AND IN PART 3
8 OF ARTICLE 1 OF TITLE 29.

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

13 (m) TO DEVELOP REPORTING AND REVIEW REQUIREMENTS
14 GOVERNING RECEIPT AND EXPENDITURES OF ■ DISTRICT FUNDS;

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

17 (o) TO DETERMINE THE ELIGIBILITY OF ESSENTIAL SERVICES
18 PROVIDERS TO RECEIVE DISTRICT MONEY THAT THE BOARD DISTRIBUTES
19 PURSUANT TO SECTION 32-23-109. IN DETERMINING SUCH ELIGIBILITY, THE
20 BOARD SHALL TAKE INTO CONSIDERATION THE APPLICANT'S FINANCIAL
21 AND ORGANIZATIONAL CAPACITY TO EXPEND TAX DOLLARS TO SERVE
22 AT-RISK YOUTH IN THE DISTRICT AND ACHIEVE THE MISSION OF THE
23 ESSENTIAL SERVICES PROVIDER.

24 (p) TO PUBLISH AND UPDATE ANNUAL GOVERNANCE AND
25 TRANSPARENCY NOTICE REQUIREMENTS BY POSTING BOARD DIRECTOR
26 NAMES, DISTRICT CONTACT INFORMATION, AND MEETING INFORMATION ON
27 THE DISTRICT'S WEBSITE;

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

3 (r) TO SEEK APPROVAL FROM THE REGISTERED ELECTORS IN THE
4 DISTRICT TO LEVY, COLLECT, RETAIN, AND SPEND ALL REVENUE
5 GENERATED BY ANY TAX APPROVED BY REGISTERED ELECTORS IN EXCESS
6 OF THE LIMITATION PROVIDED IN SECTION 20 OF ARTICLE X OF THE STATE
7 CONSTITUTION;

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

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

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

16 **32-23-105. Authorizing elections - sales and use tax.** (1) FOR
17 PURPOSES OF COMPLYING WITH THE PROVISIONS OF SECTION 20 (4) OF
18 ARTICLE X OF THE STATE CONSTITUTION AND UPON THE ADOPTION
19 OF A RESOLUTION BY THE BOARD, THE DISTRICT MAY SUBMIT TO THE
20 REGISTERED ELECTORS OF THE DISTRICT, AT A GENERAL ELECTION, AN
21 ELECTION HELD ON THE FIRST TUESDAY IN NOVEMBER OF AN
22 ODD-NUMBERED YEAR, OR A BIENNIAL LOCAL DISTRICT ELECTION, THE
23 QUESTION OF WHETHER THE DISTRICT SHALL BE AUTHORIZED TO LEVY AND
24 COLLECT A SALES AND USE TAX NOT TO EXCEED THE AMOUNT
25 DETERMINED BY THE BOARD PURSUANT TO SECTION (5) OF THIS SECTION
26 UPON EVERY TRANSACTION OR OTHER INCIDENT WITH RESPECT TO WHICH
27 A SALES AND USE TAX IS LEVIED BY THE STATE, PURSUANT TO THE

1 PROVISIONS OF ARTICLE 26 OF TITLE 39;

2 (2) A RESOLUTION [REDACTED] PURSUANT TO SUBSECTION (1) OF THIS
3 SECTION SHALL INCLUDE, BUT SHALL NOT BE LIMITED TO, THE FOLLOWING
4 STATEMENTS:

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

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

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

15 (3) THE DISTRICT MAY SUBMIT THE QUESTION SET FORTH IN
16 SUBSECTION (1) OF THIS SECTION TO THE REGISTERED ELECTORS OF THE
17 DISTRICT AFTER THE ADOPTION OF A RESOLUTION BY THE BOARD.

18 [REDACTED]
19 (4) (a) EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (4)(c) OF
20 THIS SECTION, AT THE ELECTION, THE QUESTION APPEARING ON THE
21 BALLOT SHALL BE AS FOLLOWS:

22 "SHALL ESSENTIAL SERVICES FOR YOUTH SPECIAL
23 DISTRICT TAXES BE INCREASED BY ____ ANNUALLY IN THE
24 FIRST FULL YEAR OF SUCH INCREASE, AND BY WHATEVER
25 ADDITIONAL AMOUNTS ARE RAISED ANNUALLY
26 THEREAFTER, BY A ____ PERCENT SALES AND USE TAX TO BE
27 USED SOLELY FOR THE PURPOSE OF PROVIDING ESSENTIAL

1 SERVICES TO AT-RISK YOUTH WHO RESIDE IN THE DISTRICT
2 AND SHALL ALL REVENUE FROM SUCH TAX BE COLLECTED,
3 RETAINED, AND SPENT AS A VOTER-APPROVED REVENUE
4 CHANGE, INCLUDING ALL REVENUE GENERATED BY SUCH
5 TAX IN EXCESS OF THE LIMITATION PROVIDED IN SECTION 20
6 OF ARTICLE X OF THE COLORADO CONSTITUTION?"

7 (b) EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (4)(c) OF
8 THIS SECTION, THE BALLOT TITLE SHALL BE A STATEMENT OF THE
9 LANGUAGE INCLUDED IN THE QUESTION SET FORTH IN SUBSECTION (4)(a)
10 OF THIS SECTION.

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

22 (d) EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (6) OF THIS
23 SECTION, IF AT ANY ELECTION A MAJORITY OF THE REGISTERED ELECTORS
24 OF THE DISTRICT VOTING ON THE QUESTION VOTE AFFIRMATIVELY ON THE
25 QUESTION AUTHORIZING THE DISTRICT TO LEVY AND COLLECT THE SALES
26 AND USE TAX SPECIFIED IN SUBSECTION (4)(a) OF THIS SECTION, SUCH
27 SALES AND USE TAX SHALL BE LEVIED, COLLECTED, AND DISTRIBUTED AS

1 PROVIDED FOR IN THIS ARTICLE 23.

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

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

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

10 (6) IF THE REGISTERED ELECTORS OF A DISTRICT APPROVE THE
11 LEVY AND COLLECTION OF A SALES AND USE TAX PURSUANT TO THIS
12 SECTION, BUT LESS THAN FORTY PERCENT OF THE REGISTERED ELECTORS
13 OF A COUNTY IN THE DISTRICT WITH A POPULATION OF FIFTEEN THOUSAND
14 PEOPLE OR FEWER APPROVE THE LEVY AND COLLECTION OF SUCH TAX, THE
15 BOARD OF COUNTY COMMISSIONERS OF THE COUNTY MAY, WITHIN THIRTY
16 DAYS OF THE CERTIFICATION OF THE ELECTION, VOTE TO BE EXCLUDED
17 FROM THE BOUNDARIES OF THE DISTRICT. IF SUCH A BOARD OF COUNTY
18 COMMISSIONERS DOES NOT VOTE TO BE EXCLUDED FROM THE BOUNDARIES
19 OF THE DISTRICT, THE COUNTY WILL BE INCLUDED IN THE DISTRICT AND
20 ALL OF THE APPLICABLE PROVISIONS OF THIS ARTICLE 23 SHALL APPLY TO
21 THE COUNTY. IF SUCH A BOARD OF COUNTY COMMISSIONERS DOES VOTE
22 TO BE EXCLUDED FROM THE BOUNDARIES OF THE DISTRICT, THE
23 PROVISIONS OF THIS ARTICLE 23 SHALL NOT APPLY TO THE COUNTY AND
24 THE SALES AND USE TAX AUTHORIZED BY THE DISTRICT WILL NOT BE
25 LEVIED OR COLLECTED IN THE COUNTY.

26 **32-23-106. Sales and use tax imposed - collection -**
27 **administration of tax - essential services for youth special district**

1 **cash fund - creation.** (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 THE RETENTION BY A VENDOR OF THE PERCENTAGE OF THE AMOUNT
10 REMITTED TO COVER THE VENDOR'S EXPENSE IN THE COLLECTION AND
11 REMITTANCE OF THE SALES AND USE TAX AS PROVIDED IN SECTION
12 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 (3) (a) IF THE REGISTERED ELECTORS OF A DISTRICT AUTHORIZE
16 THE LEVY AND COLLECTION OF A SALES AND USE TAX PURSUANT TO
17 SECTION 32-23-105 AT A BIENNIAL LOCAL DISTRICT ELECTION, THE
18 DISTRICT SHALL NOT BEGIN THE LEVY AND COLLECTION OF SUCH TAX
19 BEFORE JANUARY 1 OF THE CALENDAR YEAR FOLLOWING THE CALENDAR
20 YEAR IN WHICH THE BIENNIAL LOCAL DISTRICT ELECTION WAS HELD.

21 (b) IF THE REGISTERED ELECTORS OF A DISTRICT AUTHORIZE THE
22 LEVY AND COLLECTION OF A SALES AND USE TAX PURSUANT TO SECTION
23 32-23-105 AT A GENERAL ELECTION OR AN ELECTION HELD ON THE FIRST
24 TUESDAY IN NOVEMBER OF AN ODD-NUMBERED YEAR, THE DISTRICT
25 SHALL NOT BEGIN THE LEVY AND COLLECTION OF SUCH TAX BEFORE JULY
26 1 OF THE CALENDAR YEAR FOLLOWING THE CALENDAR YEAR IN WHICH THE
27 GENERAL ELECTION OR ELECTION IN AN ODD-NUMBERED YEAR WAS HELD.

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

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

7 (b) IF MORE THAN ONE DISTRICT APPROVES THE LEVY AND
8 COLLECTION OF A SALES AND USE TAX PURSUANT TO THIS ARTICLE 23
9 DURING THE SAME ELECTION CYCLE, ALLOCATE THE AMOUNT OF ANY
10 FIXED COSTS RETAINED PURSUANT TO SUBSECTION (1)(a) OF THIS SECTION
11 EQUALLY FROM EACH SUCH DISTRICT.

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

17 (b) THE STATE TREASURER SHALL CREDIT ALL INTEREST AND
18 INCOME DERIVED FROM THE DEPOSIT AND INVESTMENT OF MONEY IN THE
19 FUND TO THE FUND.

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

22 (d) MONEY IN THE FUND IS CONTINUOUSLY APPROPRIATED TO THE
23 DEPARTMENT FOR THE DEPARTMENT'S COSTS OF COLLECTING,
24 ADMINISTERING, AND ENFORCING THE SALES AND USE TAX LEVIED
25 PURSUANT TO THIS ARTICLE 23.

26 **32-23-107. Authorizing election - levy and collection of ad**
27 **valorem taxes.** (1) A DISTRICT CREATED PURSUANT TO THIS ARTICLE 23

1 HAS THE POWER, UPON APPROVAL BY THE ELIGIBLE ELECTORS OF THE
2 DISTRICT, TO LEVY AND COLLECT AD VALOREM TAXES ON AND AGAINST
3 ALL TAXABLE PROPERTY WITHIN THE DISTRICT. A TAX LEVIED BY A
4 DISTRICT IN ACCORDANCE WITH THIS SECTION SHALL TAKE EFFECT ON
5 EITHER JANUARY 1 OR JULY 1 OF THE YEAR SPECIFIED IN THE BALLOT
6 ISSUE SUBMITTED TO THE ELIGIBLE ELECTORS OF THE DISTRICT.

7 (2) FOR PURPOSES OF COMPLYING WITH THE PROVISIONS OF
8 SECTION 20(4) OF ARTICLE X OF THE STATE CONSTITUTION AND UPON THE
9 ■ ■ ADOPTION OF A RESOLUTION BY THE BOARD, THE DISTRICT MAY
10 SUBMIT TO THE REGISTERED ELECTORS OF THE DISTRICT, AT A GENERAL
11 ELECTION, AN ELECTION HELD ON THE FIRST TUESDAY IN NOVEMBER OF
12 AN ODD-NUMBERED YEAR, OR AT A BIENNIAL LOCAL DISTRICT ELECTION,
13 THE QUESTION OF WHETHER THE DISTRICT SHALL BE AUTHORIZED TO LEVY
14 AND COLLECT AN AD VALOREM TAX NOT TO EXCEED THE NUMBER OF
15 MILLS DETERMINED BY THE BOARD PURSUANT TO SUBSECTION (6) OF THIS
16 SECTION ON AND AGAINST ALL TAXABLE PROPERTY IN THE DISTRICT.

17 (3) A RESOLUTION ■ PURSUANT TO SUBSECTION (2) OF THIS
18 SECTION SHALL INCLUDE, BUT SHALL NOT BE LIMITED TO, THE FOLLOWING
19 STATEMENTS:

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

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

26 (c) IF THE BOARD DETERMINES PURSUANT TO SUBSECTION (6)(b)
27 OF THIS SECTION THAT THE AUTHORITY OF THE DISTRICT TO LEVY AND

1 COLLECT THE AD VALOREM TAX SHALL EXPIRE, THE MONTH, DAY, AND
2 YEAR ON WHICH SUCH AUTHORITY SHALL EXPIRE.

3 (4) THE DISTRICT MAY SUBMIT THE QUESTION SET FORTH IN
4 SUBSECTION (2) OF THIS SECTION TO THE REGISTERED ELECTORS OF THE
5 DISTRICT AFTER THE ADOPTION OF A RESOLUTION BY THE BOARD.

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

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

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

26 (c) THE BALLOT QUESTION SPECIFIED IN SUBSECTION (5)(a) OF THIS
27 SECTION AND THE BALLOT TITLE SPECIFIED IN SUBSECTION (5)(b) OF THIS

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

10 (d) EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (7) OF THIS
11 SECTION, IF AT ANY ELECTION A MAJORITY OF THE REGISTERED ELECTORS
12 OF THE DISTRICT VOTING ON THE QUESTION VOTE AFFIRMATIVELY ON THE
13 QUESTION AUTHORIZING THE DISTRICT TO LEVY AND COLLECT THE AD
14 VALOREM TAX SPECIFIED IN SUBSECTION (5)(a) OF THIS SECTION, SUCH
15 TAX SHALL BE LEVIED, COLLECTED, AND DISTRIBUTED AS PROVIDED FOR
16 IN THIS ARTICLE 23.

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

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

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

25 (7) IF THE REGISTERED ELECTORS OF A DISTRICT APPROVE THE
26 LEVY AND COLLECTION OF AN AD VALOREM TAX PURSUANT TO THIS
27 SECTION, BUT LESS THAN FORTY PERCENT OF THE REGISTERED ELECTORS

1 OF A COUNTY IN THE DISTRICT WITH A POPULATION OF FIFTEEN THOUSAND
2 PEOPLE OR FEWER APPROVE THE LEVY AND COLLECTION OF SUCH TAX, THE
3 BOARD OF COUNTY COMMISSIONERS OF THE COUNTY MAY, WITHIN THIRTY
4 DAYS OF THE CERTIFICATION OF THE ELECTION, VOTE TO BE EXCLUDED
5 FROM THE BOUNDARIES OF THE DISTRICT. IF SUCH A BOARD OF COUNTY
6 COMMISSIONERS DOES NOT VOTE TO BE EXCLUDED FROM THE BOUNDARIES
7 OF THE DISTRICT, THE COUNTY WILL BE INCLUDED IN THE DISTRICT AND
8 ALL OF THE APPLICABLE PROVISIONS OF THIS ARTICLE 23 SHALL APPLY TO
9 THE COUNTY. IF SUCH A BOARD OF COUNTY COMMISSIONERS DOES VOTE
10 TO BE EXCLUDED FROM THE BOUNDARIES OF THE DISTRICT, THE
11 PROVISIONS OF THIS ARTICLE 23 SHALL NOT APPLY TO THE COUNTY AND
12 THE AD VALOREM TAX AUTHORIZED BY THE DISTRICT WILL NOT BE LEVIED
13 OR COLLECTED IN THE COUNTY.

14 **32-23-108. Ad valorem tax imposed - collection -**
15 **administration of tax.** (1) THE AD VALOREM TAX IMPOSED PURSUANT TO
16 SECTION 32-23-107 IS IN ADDITION TO ANY OTHER AD VALOREM TAX
17 IMPOSED PURSUANT TO LAW.

18 (2) IT IS THE DUTY OF THE BODY HAVING AUTHORITY TO LEVY
19 TAXES WITHIN EACH COUNTY TO LEVY THE TAXES PROVIDED BY SECTION
20 32-23-107. IT IS THE DUTY OF ALL OFFICIALS CHARGED WITH THE DUTY OF
21 COLLECTING TAXES TO COLLECT SUCH TAXES AT THE TIME AND IN THE
22 FORM AND MANNER AND WITH LIKE INTEREST AND PENALTIES AS OTHER
23 TAXES ARE COLLECTED AND WHEN COLLECTED TO PAY THE SAME TO THE
24 SPECIAL DISTRICT ORDERING THE LEVY AND COLLECTION. THE PAYMENT
25 OF SUCH COLLECTIONS SHALL BE PAID MONTHLY INTO THE DEPOSITORY OF
26 THE DISTRICT TO THE CREDIT OF THE DISTRICT. ALL TAXES LEVIED UNDER
27 THIS ARTICLE 23, TOGETHER WITH INTEREST THEREON AND PENALTIES FOR

1 DEFAULT IN PAYMENT THEREOF, AND ALL COSTS OF COLLECTING THE SAME
2 SHALL CONSTITUTE, UNTIL PAID, A PERPETUAL LIEN ON AND AGAINST THE
3 PROPERTY TAXED, AND SUCH LIEN SHALL BE ON A PARITY WITH THE TAX
4 LIEN OF OTHER GENERAL TAXES.

5 **32-23-109. District revenue - distribution.** (1) THE BOARD
6 SHALL DISTRIBUTE THE PROCEEDS OF ANY TAX COLLECTIONS PURSUANT
7 TO THIS ARTICLE 23 TO ESSENTIAL SERVICES PROVIDERS AS SPECIFIED IN
8 THIS SECTION. THE BOARD MAY DEDUCT FROM THE PROCEEDS OF THE TAX
9 COLLECTIONS AMOUNTS NECESSARY TO COVER THE COSTS INCURRED BY
10 THE DISTRICT FOR THE ADMINISTRATION OF SUCH PROCEEDS, INCLUDING
11 THE ADMINISTRATION OF THE DISTRICT YOUTH ESSENTIAL SERVICES
12 PROVIDERS GRANT PROGRAM PURSUANT TO SECTION 32-23-110; EXCEPT
13 THAT THE AMOUNT DEDUCTED FOR SUCH PURPOSES SHALL NOT EXCEED
14 FIVE PERCENT OF THE NET TAX REVENUE ANNUALLY COLLECTED. THE
15 BOARD MAY ALSO DEDUCT FROM THE PROCEEDS OF THE TAX COLLECTIONS
16 AN AMOUNT NECESSARY TO PAY THE DISTRICT'S ACTUAL OR ANTICIPATED
17 REASONABLE COSTS RELATED TO A COORDINATED ELECTION. AFTER
18 MAKING THE DEDUCTIONS ALLOWED IN THIS SUBSECTION (1), THE BOARD
19 SHALL DISTRIBUTE THE REMAINING PROCEEDS FROM THE TAX
20 COLLECTIONS TO ESSENTIAL SERVICES PROVIDERS PURSUANT TO
21 SUBSECTION (2) OF THIS SECTION.

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

26 (a) A MINIMUM OF SIXTY PERCENT OF THE TAX REVENUE SHALL BE
27 DISTRIBUTED TO THE LOCAL CASA PROGRAM IN THE DISTRICT AND TO THE

1 CHILD ADVOCACY CENTER IN THE DISTRICT AS DETERMINED BY THE BOARD
2 AND SUBJECT TO THE PROVISIONS OF SUBSECTION (5) OF THIS SECTION.
3 THE LOCAL CASA PROGRAM AND THE CHILD ADVOCACY CENTER SHALL
4 EACH RECEIVE AT LEAST THIRTY PERCENT OF THE REVENUE DISTRIBUTED
5 PURSUANT TO THIS SUBSECTION (2)(a).

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

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

12 (I) PROGRAMS THAT ADDRESS THE HEALTH, SAFETY, WELLNESS,
13 AND MENTAL HEALTH OF YOUTH;

14 (II) PROGRAMS THAT PROVIDE SERVICES, INCLUDING HOUSING, FOR
15 UNHOUSED AT-RISK YOUTH;

16 (III) PROGRAMS THAT SUPPORT AT-RISK YOUTH IN THE JUDICIAL
17 SYSTEM BY VIRTUE OF FILING A DEPENDENCY AND NEGLECT ACTION;

18 (IV) PROGRAMS THAT PROVIDE FORENSIC SUPPORT, INCLUDING
19 THE ADMINISTRATION COSTS OF PROVIDING SUCH SUPPORT, SUCH AS
20 FORENSICALLY INTERVIEWING YOUTH ABOUT THEIR VICTIMIZATION,
21 PROVIDING VICTIM ADVOCACY TO CHILDREN AND THEIR NONOFFENDING
22 CARETAKERS, AND PROVIDING MEDICAL EXAMINATIONS; OR

23 (V) THE CONSTRUCTION OF CAPITAL FACILITIES FOR THE
24 PROVISION OF ESSENTIAL SERVICES.

25 (b) AN ESSENTIAL SERVICES PROVIDER THAT RECEIVES A
26 DISTRIBUTION OF TAX REVENUE PURSUANT TO SUBSECTION (2) OF THIS
27 SECTION SHALL NOT USE THE REVENUE FOR DAY CARE, DATA

1 COLLECTIONS, SCHOOL-BASED EDUCATION, OR FITNESS AND
2 RECREATIONAL PROGRAMMING.

3 (4) ANY REVENUE RAISED OR GENERATED BY THE DISTRICT SHALL
4 BE IN ADDITION TO AND SHALL NOT BE USED TO REPLACE ANY FUNDING
5 THAT THE ESSENTIAL SERVICES PROVIDERS IN THE DISTRICT WOULD
6 OTHERWISE BE ENTITLED TO RECEIVE FROM THE STATE OR FROM THE
7 FEDERAL GOVERNMENT. SUCH REVENUE IS INTENDED TO SUPPLEMENT AND
8 NOT SUPPLANT FUNDING FROM OTHER PUBLIC AND PRIVATE SOURCES.

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

15 (b) IF THE BOARD DETERMINES THAT THE LOCAL CASA PROGRAM
16 OR THE CHILD ADVOCACY CENTER IS NOT IN COMPLIANCE WITH THE
17 PROVISIONS OF PARTS 1 AND 2 OF ARTICLE 1 OF TITLE 19, AS APPLICABLE,
18 AND DETERMINES THAT THE FAILURE TO COMPLY WITH SUCH PROVISIONS
19 IS A MATERIAL FAILURE THAT ADVERSELY IMPACTS THE ABILITY OF THE
20 LOCAL CASA PROGRAM OR THE CHILD ADVOCACY CENTER TO
21 COMPETENTLY PROVIDE ESSENTIAL SERVICES, THE BOARD SHALL NOTIFY
22 THE LOCAL CASA PROGRAM OR THE CHILD ADVOCACY CENTER OF THE
23 STATUTORY DEFICIENCY. A LOCAL CASA PROGRAM OR CHILD ADVOCACY
24 CENTER HAS SIX MONTHS FROM THE DATE THE NOTICE IS RECEIVED TO
25 CURE THE STATUTORY DEFICIENCY AND SHALL DEMONSTRATE TO THE
26 BOARD WITHIN SUCH PERIOD THAT IT HAS CURED THE DEFICIENCIES
27 IDENTIFIED BY THE BOARD.

1 (c) (I) IF THE LOCAL CASA PROGRAM OR THE CHILD ADVOCACY
2 CENTER DEMONSTRATES TO THE SATISFACTION OF THE BOARD THAT IT HAS
3 CURED THE STATUTORY DEFICIENCY WITHIN THE SIX-MONTH PERIOD
4 SPECIFIED IN SUBSECTION (5)(b) OF THIS SECTION, THE LOCAL CASA
5 PROGRAM OR THE CHILD ADVOCACY CENTER SHALL NOT LOSE ANY
6 FUNDING ALREADY DISTRIBUTED PURSUANT TO SUBSECTION (2)(a) OF THIS
7 SECTION AND SHALL REMAIN ELIGIBLE FOR FUTURE DISBURSEMENTS OF
8 DISTRICT TAX REVENUE PURSUANT TO SUBSECTION (2)(a) OF THIS SECTION.

9 (II) IF THE LOCAL CASA PROGRAM OR THE CHILD ADVOCACY
10 CENTER IS UNABLE TO DEMONSTRATE TO THE SATISFACTION OF THE BOARD
11 THAT IT HAS CURED THE STATUTORY DEFICIENCY WITHIN THE
12 SIX-MONTH PERIOD SPECIFIED IN SUBSECTION (5)(b) OF THIS SECTION, THE
13 BOARD MAY REQUIRE THE LOCAL CASA PROGRAM OR THE CHILD
14 ADVOCACY CENTER TO RETURN TO THE BOARD ANY UNEXPENDED AND
15 UNENCUMBERED MONEY FROM A DISTRIBUTION OF TAX REVENUE
16 PURSUANT TO SUBSECTION (2)(a) OF THIS SECTION. THE BOARD, IN ITS
17 DISCRETION, MAY DISTRIBUTE ANY MONEY RETURNED PURSUANT TO THIS
18 SUBSECTION (5)(c)(II) TO A LOCAL CASA PROGRAM, A CHILD ADVOCACY
19 CENTER, OR AN ESSENTIAL SERVICES PROVIDER IN GOOD STANDING. IN
20 ADDITION, THE BOARD MAY DETERMINE THAT THE LOCAL CASA PROGRAM
21 OR CHILD ADVOCACY CENTER IS INELIGIBLE TO RECEIVE FUTURE
22 DISBURSEMENTS OF DISTRICT TAX REVENUE PURSUANT TO SUBSECTION
23 (2)(a) OF THIS SECTION UNTIL THE LOCAL CASA PROGRAM OR THE CHILD
24 ADVOCACY CENTER HAS DEMONSTRATED TO THE SATISFACTION OF THE
25 BOARD THAT IT HAS CURED STATUTORY DEFICIENCIES IDENTIFIED BY
26 THE BOARD.

27 **32-23-110. District youth essential services providers grant**

1 **program - creation by board - administration - eligibility criteria -**
2 **purposes - awards.** (1) (a) THE BOARD OF A DISTRICT THAT IS
3 AUTHORIZED TO LEVY AND COLLECT A SALES AND USE TAX OR AN AD
4 VALOREM TAX PURSUANT TO THIS ARTICLE 23 SHALL CREATE A DISTRICT
5 YOUTH ESSENTIAL SERVICES PROVIDER GRANT PROGRAM, REFERRED TO IN
6 THIS SECTION AS THE "GRANT PROGRAM", TO PROVIDE GRANTS TO
7 ELIGIBLE ESSENTIAL SERVICES PROVIDERS TO BE PAID FROM THE TAX
8 REVENUE AVAILABLE FOR DISBURSEMENT BY THE BOARD PURSUANT TO
9 THIS ARTICLE 23.

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

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

24

25 (a) BE IN GOOD STANDING WITH THE SECRETARY OF STATE'S OFFICE
26 FOR AT LEAST TWO YEARS FROM THE DATE THE ESSENTIAL SERVICES
27 PROVIDER APPLIED FOR A GRANT;

1 (b) HAVE A HISTORY OF SUCCESSFUL DELIVERY OF ESSENTIAL
2 SERVICES IN THE DISTRICT FOR AT LEAST TWO YEARS FROM THE DATE THE
3 ESSENTIAL SERVICES PROVIDER APPLIED FOR A GRANT;

4 (c) HAVE A HISTORY OF COMPETENT FINANCIAL MANAGEMENT;
5 AND

6 (e) HAVE ITS PRINCIPAL OFFICE WITHIN THE CREATED DISTRICT,
7 CONDUCT THE MAJORITY OF ITS ACTIVITIES WITHIN THE STATE OF
8 COLORADO, AND PRINCIPALLY OPERATE FOR THE BENEFIT OF THE
9 RESIDENTS OF THE CREATED DISTRICT.

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

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

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

26 **SECTION 2.** In Colorado Revised Statutes, 32-1-1001, add
27 (1)(p) as follows:

1 **32-1-1001. Common powers - definitions.** (1) For and on behalf
2 of the special district the board has the following powers:

3 (p) TO MAKE A DONATION TO AN ESSENTIAL SERVICES PROVIDER,
4 AS DEFINED IN SECTION 32-23-101 (7).

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