

**Second Regular Session
Seventy-third General Assembly
STATE OF COLORADO**

REREVISED

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

LLS NO. 22-1058.01 Julie Pelegrin x2700

HOUSE BILL 22-1414

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A BILL FOR AN ACT

101 **CONCERNING PROVIDING HEALTHY MEALS TO ALL PUBLIC SCHOOL**
102 **STUDENTS, AND, IN CONNECTION THEREWITH, CREATING THE**
103 **HEALTHY SCHOOL MEALS FOR ALL PROGRAM AND PROVIDING**
104 **FUNDING FOR THE PROGRAM BY CAPPING ITEMIZED AND**
105 **STANDARD STATE INCOME TAX DEDUCTIONS FOR TAXPAYERS**
106 **WHO HAVE FEDERAL ADJUSTED GROSS INCOME OF \$300,000 OR**
107 **MORE.**

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>.)

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.

SENATE
3rd Reading Unamended
May 10, 2022

SENATE
2nd Reading Unamended
May 9, 2022

HOUSE
3rd Reading Unamended
May 6, 2022

HOUSE
2nd Reading Unamended
May 5, 2022

The bill creates the healthy school meals for all program (program) in the department of education (department) to:

- Reimburse school food authorities that choose to participate in the program (participating school food authorities) for free meals provided to students who are not eligible for free or reduced-price meals under the federal school meals programs;
- Provide local food purchasing grants to eligible participating school food authorities;
- Provide funding to participating school food authorities to increase the wages or provide stipends for individuals employed to prepare and serve food; and
- Provide assistance to participating school food authorities through the local school food purchasing technical assistance and education grant program.

The portion of the program that provides reimbursement for school meals begins operating in the 2023-24 budget year. The remaining portions of the program begin operating in the first full budget year after the state of Colorado begins participating in the federal demonstration project to use medicaid eligibility to identify students who are eligible for the federal school meals programs (demonstration project).

A participating school food authority must:

- Provide free meals to all students enrolled in the public schools that the participating school food authority serves and that participate in the national school lunch program or national school breakfast program;
- Provide to the department annual notice of participation; and
- Maximize the amount of federal reimbursement by participating in the federal community eligibility provision to identify students who are eligible for the federal school meals programs.

The amount of reimbursement distributed pursuant to the program is equal to the federal free reimbursement rate multiplied by the total number of meals served minus any other federal or state reimbursement the school food authority receives for providing meals.

The bill requires the department to:

- Participate in the federal community eligibility provision for the state as a whole, if that option is available; and
- Apply to participate in the demonstration project.

Under the bill, a participating school food authority that creates a parent and student committee to advise on food purchasing (advisory committee) is eligible to receive a local food purchasing grant (grant) to purchase Colorado grown, raised, or processed products for school meals.

Each eligible participating school food authority must comply with reporting requirements. The bill establishes the amount of the grants, limits on how the grant money may be spent, and the required membership of the advisory committee. The department must annually review a sample of the invoices for purchases made using grant money to ensure compliance with purchasing requirements.

The bill creates the local school food purchasing technical assistance and education grant program (grant program) under which a statewide nonprofit organization distributes grants to promote the purchase of Colorado grown, raised, or processed products by participating school food authorities and to assist participating school food authorities in preparing meals using basic ingredients rather than processed products. The nonprofit organization must report annually to the department concerning implementation of the grant program.

The department must submit to committees of the general assembly a biennial report concerning implementation of the program. The department must contract with an independent auditor to conduct a biennial financial and performance audit of the program. The report and the audit must include implementation of the program, implementation of the local food purchasing grants, use of the additional amount for increasing wages or providing stipends, and implementation of the grant program.

The bill directs the general assembly to appropriate annually, by line item in the annual appropriation bill, the amount necessary to implement the program, including a specified amount for the grant program.

Current law caps state income tax itemized deductions for taxpayers who have federal adjusted gross income of \$400,000 or more at \$30,000 for single filers and \$60,000 for joint filers. The bill applies the cap to both itemized and standard income tax deductions for taxpayers who have federal adjusted gross income of \$300,000 or more and lowers the cap to \$12,000 for single filers and \$16,000 for joint filers. The amount of revenue generated by the changes to the cap must be appropriated to fund the program. If the program is repealed, the changes to the cap no longer apply.

The bill takes effect only if it is approved by the voters at the November 2022 general election. This approval is a voter-approved revenue change that allows the state to retain and spend all revenue generated by the changes to the cap on state income tax deductions.

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

2 **SECTION 1.** In Colorado Revised Statutes, **add** part 2 to article

1 82.9 of title 22 as follows:

2 PART 2

3 HEALTHY SCHOOL MEALS FOR ALL PROGRAM

4 **22-82.9-201. Short title.** THE SHORT TITLE OF THIS PART 2 IS THE
5 "HEALTHY SCHOOL MEALS FOR ALL ACT".

6 **22-82.9-202. Legislative declaration.** (1) THE GENERAL
7 ASSEMBLY FINDS AND DECLARES THAT:

8 (a) NO COLORADO CHILD SHOULD EXPERIENCE HUNGER, AND
9 EVERY PUBLIC SCHOOL STUDENT SHOULD BENEFIT FROM ACCESS TO
10 HEALTHY, LOCALLY PROCURED, AND FRESHLY PREPARED MEALS DURING
11 THE SCHOOL DAY;

12 (b) HEALTHY SCHOOL MEALS ARE NECESSARY FOR ALL STUDENTS
13 FOR EFFECTIVE LEARNING, AND COLORADO'S INVESTMENT IN EDUCATION
14 SHOULD INCLUDE HEALTHY SCHOOL MEALS FOR ALL STUDENTS TO
15 SUPPORT THE NOURISHMENT STUDENTS NEED TO ACHIEVE ACADEMIC
16 SUCCESS;

17 (c) ACCESS TO HEALTHY SCHOOL MEALS SHOULD NOT CAUSE
18 STIGMA OR STRESS FOR ANY STUDENT SEEKING AN EDUCATION;

19 (d) COLORADO'S HEALTHY SCHOOL MEALS PROGRAM SHOULD
20 SUPPORT COLORADO'S FOOD SYSTEMS, INCLUDING LOCAL FARMERS AND
21 RANCHERS;

22 (e) COLORADO'S HEALTHY SCHOOL MEALS PROGRAM MUST
23 SUPPORT STUDENTS' NUTRITION AND PROVIDE QUALITY MEALS TO BOOST
24 THE HEALTH AND WELL-BEING OF COLORADO STUDENTS;

25 (f) DURING THE COVID-19 PANDEMIC, THE UNITED STATES
26 DEPARTMENT OF AGRICULTURE EASED PROGRAM RESTRICTIONS TO ALLOW
27 FREE MEALS TO CONTINUE TO BE AVAILABLE TO ALL STUDENTS

1 UNIVERSALLY, ENSURING THAT ALL STUDENTS FACING HUNGER HAD
2 ACCESS TO FOOD WHILE IN SCHOOL; AND

3 (g) NOW THAT STRATEGIES EXIST TO PREVENT HUNGER FOR ALL
4 STUDENTS DURING THE SCHOOL DAY, IT IS IMPERATIVE THAT THE STATE
5 EMBRACE THESE STRATEGIES TO MOVE TOWARD THE GOAL OF ENDING
6 CHILD HUNGER.

7 (2) THE GENERAL ASSEMBLY FINDS, THEREFORE, THAT IT IS IN THE
8 BEST INTERESTS OF THE STUDENTS OF COLORADO AND THEIR FAMILIES TO
9 ENACT THE HEALTHY SCHOOL MEALS FOR ALL PROGRAM TO PROVIDE FREE
10 MEALS IN PUBLIC SCHOOLS FOR ALL STUDENTS.

11 **22-82.9-203. Definitions.** AS USED IN THIS PART 2, UNLESS THE
12 CONTEXT OTHERWISE REQUIRES:

13 (1) "COLORADO GROWN, RAISED, OR PROCESSED PRODUCTS"
14 MEANS ALL FRUITS, VEGETABLES, GRAINS, MEATS, AND DAIRY PRODUCTS,
15 EXCEPT LIQUID MILK, GROWN, RAISED, OR PRODUCED IN COLORADO AND
16 MINIMALLY PROCESSED PRODUCTS OR VALUE-ADDED PROCESSED
17 PRODUCTS THAT MEET THE STANDARDS FOR THE COLORADO PROUD
18 DESIGNATION, AS ESTABLISHED BY THE COLORADO DEPARTMENT OF
19 AGRICULTURE, EVEN IF THE PRODUCT DOES NOT HAVE THE COLORADO
20 PROUD DESIGNATION.

21 (2) "COMMUNITY ELIGIBILITY PROVISION" MEANS THE FEDERAL
22 PROGRAM CREATED IN 42 U.S.C. SEC. 1759a (a)(1)(F) THAT ALLOWS
23 SCHOOL DISTRICTS TO CHOOSE TO RECEIVE FEDERAL SPECIAL ASSISTANCE
24 PAYMENTS FOR SCHOOL MEALS IN EXCHANGE FOR PROVIDING FREE
25 SCHOOL MEALS TO ALL STUDENTS ENROLLED IN ALL OR SELECTED
26 SCHOOLS OF THE SCHOOL DISTRICT.

27 (3) "DEPARTMENT" MEANS THE DEPARTMENT OF EDUCATION

1 CREATED IN SECTION 24-1-115.

2 (4) "ELIGIBLE MEAL" MEANS A LUNCH OR BREAKFAST THAT MEETS
3 THE NUTRITIONAL REQUIREMENTS SPECIFIED IN 7 CFR 210.10, OR
4 SUCCESSOR REGULATIONS, FOR THE NATIONAL SCHOOL LUNCH PROGRAM
5 OR THE NATIONAL SCHOOL BREAKFAST PROGRAM.

6 (5) "FEDERAL FREE REIMBURSEMENT RATE" MEANS THE FREE
7 REIMBURSEMENT RATE SET BY THE UNITED STATES DEPARTMENT OF
8 AGRICULTURE FOR MEALS THAT QUALIFY FOR REIMBURSEMENT UNDER THE
9 NATIONAL SCHOOL BREAKFAST PROGRAM AND THE NATIONAL SCHOOL
10 LUNCH PROGRAM.

11 (6) "IDENTIFIED STUDENT PERCENTAGE" MEANS THE PERCENTAGE
12 OF A PUBLIC SCHOOL'S OR SCHOOL DISTRICT'S STUDENT ENROLLMENT WHO
13 ARE CERTIFIED AS ELIGIBLE FOR FREE MEALS BASED ON DOCUMENTATION
14 OF BENEFIT RECEIPT OR CATEGORICAL ELIGIBILITY AS DESCRIBED IN 7 CFR
15 245.6, OR SUCCESSOR REGULATIONS.

16 (7) "MINIMALLY PROCESSED PRODUCTS" MEANS RAW OR FROZEN
17 FABRICATED PRODUCTS; PRODUCTS THAT RETAIN THEIR INHERENT
18 CHARACTER, SUCH AS SHREDDED CARROTS OR DICED ONIONS; AND DRIED
19 PRODUCTS, SUCH AS BEANS, BUT DOES NOT INCLUDE ANY PRODUCTS THAT
20 ARE HEATED, COOKED, OR CANNED.

21 (8) "NATIONAL SCHOOL BREAKFAST PROGRAM" MEANS THE
22 FEDERAL SCHOOL BREAKFAST PROGRAM CREATED IN 42 U.S.C. SEC. 1773.

23 (9) "NATIONAL SCHOOL LUNCH PROGRAM" MEANS THE FEDERAL
24 SCHOOL LUNCH PROGRAM CREATED IN THE "RICHARD B. RUSSELL
25 NATIONAL SCHOOL LUNCH ACT", 42 U.S.C. SEC. 1751 ET SEQ.

26 (10) "PARTICIPATING SCHOOL FOOD AUTHORITY" MEANS A SCHOOL
27 FOOD AUTHORITY THAT CHOOSES TO PARTICIPATE IN THE HEALTHY

1 SCHOOL MEALS FOR ALL PROGRAM.

2 (11) "PROGRAM" MEANS THE HEALTHY SCHOOL MEALS FOR ALL
3 PROGRAM CREATED IN SECTION 22-82.9-204.

4 (12) "SCHOOL FOOD AUTHORITY" HAS THE SAME MEANING AS
5 PROVIDED IN SECTION 22-32-120 (8).

6 (13) "STATE BOARD" MEANS THE STATE BOARD OF EDUCATION
7 CREATED AND EXISTING PURSUANT TO SECTION 1 OF ARTICLE IX OF THE
8 STATE CONSTITUTION.

9 (14) "VALUE-ADDED PROCESSED PRODUCTS" MEANS PRODUCTS
10 THAT ARE ALTERED FROM THEIR UNPROCESSED OR MINIMALLY PROCESSED
11 STATE THROUGH PRESERVATION TECHNIQUES, INCLUDING COOKING,
12 BAKING, OR CANNING.

13 **22-82.9-204. Healthy school meals for all program - created -**
14 **rules.** (1) (a) THERE IS CREATED IN THE DEPARTMENT THE HEALTHY
15 SCHOOL MEALS FOR ALL PROGRAM THROUGH WHICH EACH SCHOOL FOOD
16 AUTHORITY THAT CHOOSES TO PARTICIPATE IN THE PROGRAM:

17 (I) OFFERS ELIGIBLE MEALS, WITHOUT CHARGE, TO ALL STUDENTS
18 ENROLLED IN THE PUBLIC SCHOOLS SERVED BY THE PARTICIPATING
19 SCHOOL FOOD AUTHORITY THAT PARTICIPATE IN THE NATIONAL SCHOOL
20 LUNCH PROGRAM OR NATIONAL SCHOOL BREAKFAST PROGRAM;

21 (II) RECEIVES REIMBURSEMENT FOR THE MEALS AS DESCRIBED IN
22 SUBSECTION (1)(b) OF THIS SECTION;

23 (III) IS ELIGIBLE TO RECEIVE A LOCAL FOOD PURCHASING GRANT
24 PURSUANT TO SECTION 22-82.9-205, SUBJECT TO SUBSECTION (4)(b) OF
25 THIS SECTION;

26 (IV) IS ELIGIBLE TO RECEIVE FUNDING PURSUANT TO SECTION
27 22-82.9-206 TO INCREASE WAGES OR PROVIDE STIPENDS FOR INDIVIDUALS

1 WHOM THE PARTICIPATING SCHOOL FOOD AUTHORITY EMPLOYS TO
2 DIRECTLY PREPARE AND SERVE FOOD FOR SCHOOL MEALS, SUBJECT TO
3 SUBSECTION (4)(b) OF THIS SECTION; AND

4 (V) IS ELIGIBLE TO RECEIVE ASSISTANCE THROUGH THE LOCAL
5 SCHOOL FOOD PURCHASING TECHNICAL ASSISTANCE AND EDUCATION
6 GRANT PROGRAM PURSUANT TO SECTION 22-82.9-207, SUBJECT TO
7 SUBSECTION (4)(b) OF THIS SECTION.

8 (b) THE AMOUNT OF THE REIMBURSEMENT PROVIDED THROUGH
9 THE PROGRAM TO EACH PARTICIPATING SCHOOL FOOD AUTHORITY FOR
10 EACH BUDGET YEAR IS EQUAL TO THE FEDERAL FREE REIMBURSEMENT
11 RATE MULTIPLIED BY THE TOTAL NUMBER OF ELIGIBLE MEALS THAT THE
12 PARTICIPATING SCHOOL FOOD AUTHORITY SERVES DURING THE
13 APPLICABLE BUDGET YEAR MINUS THE TOTAL AMOUNT OF
14 REIMBURSEMENT FOR ELIGIBLE MEALS SERVED DURING THE APPLICABLE
15 BUDGET YEAR THAT THE PARTICIPATING SCHOOL FOOD AUTHORITY
16 RECEIVES PURSUANT TO THE NATIONAL SCHOOL BREAKFAST PROGRAM,
17 THE NATIONAL SCHOOL LUNCH PROGRAM, SECTIONS 22-54-123 AND
18 22-54-123.5, ARTICLE 82.7 OF THIS TITLE 22, AND PART 1 OF THIS ARTICLE
19 82.9.

20 (c) THE DEPARTMENT SHALL DEVELOP PROCEDURES TO ALLOCATE
21 AND DISBURSE, BEGINNING IN THE 2023-24 BUDGET YEAR, THE MONEY
22 APPROPRIATED AS REIMBURSEMENTS PURSUANT TO THIS SECTION AMONG
23 PARTICIPATING SCHOOL FOOD AUTHORITIES EACH BUDGET YEAR IN AN
24 EQUITABLE MANNER AND IN COMPLIANCE WITH THE REQUIREMENTS OF
25 THE NATIONAL SCHOOL BREAKFAST PROGRAM AND THE NATIONAL SCHOOL
26 LUNCH PROGRAM.

27 (2) A SCHOOL FOOD AUTHORITY THAT CHOOSES TO PARTICIPATE

1 IN THE PROGRAM MUST ANNUALLY GIVE NOTICE OF PARTICIPATION TO THE
2 DEPARTMENT AS PROVIDED BY RULE OF THE STATE BOARD. AT A MINIMUM,
3 THE NOTICE MUST INCLUDE EVIDENCE THAT THE SCHOOL FOOD AUTHORITY
4 IS PARTICIPATING IN THE COMMUNITY ELIGIBILITY PROVISION AS REQUIRED
5 IN SUBSECTION (3) OF THIS SECTION.

6 (3) IF THE UNITED STATES DEPARTMENT OF AGRICULTURE
7 CREATES THE OPTION FOR THE STATE, AS A WHOLE, TO PARTICIPATE IN THE
8 COMMUNITY ELIGIBILITY PROVISION, THE DEPARTMENT SHALL
9 PARTICIPATE IN THE OPTION AND SHALL WORK WITH SCHOOL FOOD
10 AUTHORITIES AND THE NECESSARY STATE AND LOCAL DEPARTMENTS TO
11 COLLECT DATA AND IMPLEMENT THE COMMUNITY ELIGIBILITY PROVISION
12 STATEWIDE. UNTIL SUCH TIME AS COLORADO PARTICIPATES IN THE
13 COMMUNITY ELIGIBILITY PROVISION AS A STATE, EACH PARTICIPATING
14 SCHOOL FOOD AUTHORITY, AS A CONDITION OF PARTICIPATING IN THE
15 PROGRAM, MUST MAXIMIZE THE AMOUNT OF FEDERAL REIMBURSEMENT BY
16 PARTICIPATING IN THE COMMUNITY ELIGIBILITY PROVISION FOR ALL
17 SCHOOLS THAT QUALIFY FOR THE COMMUNITY ELIGIBILITY PROVISION AND
18 THAT THE PARTICIPATING SCHOOL FOOD AUTHORITY SERVES.

19 (4) (a) AS SOON AS PRACTICABLE AFTER THE EFFECTIVE DATE OF
20 THIS PART 2, THE DEPARTMENT SHALL APPLY TO THE FEDERAL SECRETARY
21 OF AGRICULTURE TO PARTICIPATE IN THE DEMONSTRATION PROJECT
22 OPERATED PURSUANT TO 42 U.S.C. SEC. 1758 (b)(15) FOR DIRECT
23 CERTIFICATION FOR CHILDREN RECEIVING MEDICAID BENEFITS, WITH THE
24 INTENT THAT THE DEMONSTRATION PROJECT IS IMPLEMENTED STATEWIDE
25 TO THE EXTENT ALLOWABLE UNDER FEDERAL LAW. IF THE STATE IS
26 SELECTED TO PARTICIPATE IN THE DEMONSTRATION PROJECT, THE
27 DEPARTMENT SHALL COMPLY WITH ALL OF THE REQUIREMENTS OF THE

1 DEMONSTRATION PROJECT, INCLUDING ENTERING INTO AN AGREEMENT
2 WITH THE DEPARTMENT OF HEALTH CARE POLICY AND FINANCING TO
3 ESTABLISH PROCEDURES BY WHICH A STUDENT MAY BE CERTIFIED,
4 WITHOUT FURTHER APPLICATION, AS MEETING THE ELIGIBILITY
5 REQUIREMENTS FOR FREE OR REDUCED-PRICE MEALS PURSUANT TO THE
6 NATIONAL SCHOOL BREAKFAST PROGRAM AND THE NATIONAL SCHOOL
7 LUNCH PROGRAM BASED ON INFORMATION COLLECTED BY THE
8 DEPARTMENT OF HEALTH CARE POLICY AND FINANCING IN IMPLEMENTING
9 THE MEDICAID PROGRAM.

10 (b) IMPLEMENTATION OF SECTIONS 22-82.9-205 TO 22-82.9-207 IS
11 CONDITIONAL UPON THE STATE OF COLORADO BEING CERTIFIED TO
12 PARTICIPATE IN THE DEMONSTRATION PROJECT FOR DIRECT CERTIFICATION
13 FOR CHILDREN RECEIVING MEDICAID BENEFITS THAT IS OPERATED
14 PURSUANT TO 42 U.S.C. SEC. 1758 (b)(15).

15 (5) THE STATE BOARD SHALL PROMULGATE RULES AS NECESSARY
16 TO IMPLEMENT THE PROGRAM, INCLUDING RULES TO MAXIMIZE THE
17 AMOUNT OF FEDERAL FUNDING AVAILABLE TO IMPLEMENT THE PROGRAM.

18 **22-82.9-205. Local food purchasing grant - amount - advisory**
19 **committee - verification of invoices.** (1) (a) SUBJECT TO SUBSECTION (5)
20 OF THIS SECTION, EACH PARTICIPATING SCHOOL FOOD AUTHORITY THAT
21 CREATES AN ADVISORY COMMITTEE AS DESCRIBED IN SUBSECTION (3) OF
22 THIS SECTION IS ELIGIBLE TO RECEIVE A LOCAL FOOD PURCHASING GRANT
23 PURSUANT TO THIS SECTION TO PURCHASE COLORADO GROWN, RAISED, OR
24 PROCESSED PRODUCTS.

25 (b) ON OR BEFORE AUGUST 1 OF THE FIRST FULL BUDGET YEAR IN
26 WHICH THIS SECTION IS EFFECTIVE AS PROVIDED IN SUBSECTION (5) OF THIS
27 SECTION AND ON OR BEFORE AUGUST 1 OF EACH BUDGET YEAR

1 THEREAFTER, EACH PARTICIPATING SCHOOL FOOD AUTHORITY SHALL
2 TRACK AND REPORT TO THE DEPARTMENT FOR THE PRECEDING BUDGET
3 YEAR:

4 (I) THE TOTAL AMOUNT SPENT IN PURCHASING ALL PRODUCTS
5 USED IN PREPARING MEALS AND HOW MUCH OF THAT TOTAL WAS
6 ATTRIBUTABLE TO THE LOCAL FOOD PURCHASING GRANT THE
7 PARTICIPATING SCHOOL FOOD AUTHORITY RECEIVED;

8 (II) THE TOTAL AMOUNT SPENT TO PURCHASE COLORADO GROWN,
9 RAISED, OR PROCESSED PRODUCTS AND HOW MUCH OF THAT TOTAL WAS
10 ATTRIBUTABLE TO THE LOCAL FOOD PURCHASING GRANT THE
11 PARTICIPATING SCHOOL FOOD AUTHORITY RECEIVED;

12 (III) THE TOTAL AMOUNT SPENT TO PURCHASE VALUE-ADDED
13 PROCESSED PRODUCTS AND HOW MUCH OF THAT TOTAL WAS
14 ATTRIBUTABLE TO THE LOCAL FOOD PURCHASING GRANT THE
15 PARTICIPATING SCHOOL FOOD AUTHORITY RECEIVED; AND

16 (IV) THE TOTAL NUMBER OF ELIGIBLE MEALS THE PARTICIPATING
17 SCHOOL FOOD AUTHORITY PROVIDED TO STUDENTS.

18 (2) (a) SUBJECT TO THE PROVISIONS OF SUBSECTION (2)(b) OF THIS
19 SECTION, AT THE BEGINNING OF EACH BUDGET YEAR THE DEPARTMENT,
20 SUBJECT TO AVAILABLE APPROPRIATIONS, SHALL DISTRIBUTE TO EACH
21 PARTICIPATING SCHOOL FOOD AUTHORITY THAT IS ELIGIBLE TO RECEIVE A
22 GRANT PURSUANT TO THIS SECTION THE GREATER OF FIVE THOUSAND
23 DOLLARS OR AN AMOUNT EQUAL TO TWENTY-FIVE CENTS MULTIPLIED BY
24 THE NUMBER OF LUNCHESES THAT QUALIFIED AS AN ELIGIBLE MEAL THAT
25 THE PARTICIPATING SCHOOL FOOD AUTHORITY SERVED TO STUDENTS IN
26 THE PRECEDING SCHOOL YEAR. THE PARTICIPATING SCHOOL FOOD
27 AUTHORITY SHALL USE THE MONEY RECEIVED PURSUANT TO THIS SECTION

1 TO PURCHASE ONLY COLORADO GROWN, RAISED, OR PROCESSED PRODUCTS
2 AND AS PROVIDED IN SUBSECTION (3)(b) OF THIS SECTION AND SHALL NOT
3 USE MORE THAN TWENTY-FIVE PERCENT OF THE AMOUNT RECEIVED TO
4 PURCHASE VALUE-ADDED PROCESSED PRODUCTS. IN ADDITION, A SCHOOL
5 FOOD AUTHORITY MAY USE UP TO TEN PERCENT OF THE MONEY RECEIVED
6 PURSUANT TO THIS SECTION TO PAY ALLOWABLE COSTS, AS IDENTIFIED BY
7 RULES OF THE STATE BOARD, INCURRED IN COMPLYING WITH THIS SECTION.

8 (b) AT THE BEGINNING OF EACH BUDGET YEAR, EACH
9 PARTICIPATING SCHOOL FOOD AUTHORITY SHALL SUBMIT TO THE
10 DEPARTMENT AN ESTIMATE OF THE AMOUNT IT EXPECTS TO SPEND TO
11 PURCHASE COLORADO GROWN, RAISED, OR PROCESSED PRODUCTS FOR THE
12 BUDGET YEAR; A DESCRIPTION OF THE ITEMS AND AMOUNTS IT EXPECTS TO
13 PURCHASE; AND A LIST OF THE SUPPLIERS FROM WHICH IT EXPECTS TO
14 PURCHASE THE ITEMS. IF, BASED ON THE INFORMATION PROVIDED, THE
15 DEPARTMENT DETERMINES THAT A PARTICIPATING SCHOOL FOOD
16 AUTHORITY IS UNLIKELY TO SPEND THE FULL AMOUNT OF THE GRANT
17 DESCRIBED IN SUBSECTION (2)(a) OF THIS SECTION, THE DEPARTMENT
18 SHALL REDUCE THE AMOUNT OF THE GRANT ACCORDINGLY. THE
19 DEPARTMENT SHALL DISTRIBUTE TO OTHER PARTICIPATING SCHOOL FOOD
20 AUTHORITIES THAT ARE ELIGIBLE TO RECEIVE GRANTS PURSUANT TO THIS
21 SECTION ANY AMOUNT THAT IS RETAINED PURSUANT TO THIS SUBSECTION
22 (2)(b). THE DEPARTMENT SHALL DISTRIBUTE THE ADDITIONAL AMOUNTS
23 TO THE PARTICIPATING SCHOOL FOOD AUTHORITIES FOR WHICH THE GRANT
24 AMOUNT CALCULATED PURSUANT TO SUBSECTION (2)(a) OF THIS SECTION
25 IS LESS THAN TWENTY-FIVE THOUSAND DOLLARS, PRIORITIZED BASED ON
26 THE HIGHEST IDENTIFIED STUDENT PERCENTAGES AND GREATEST
27 FINANCIAL NEED.

1 (3) (a) TO RECEIVE A LOCAL FOOD PURCHASING GRANT PURSUANT
2 TO THIS SECTION, A PARTICIPATING SCHOOL FOOD AUTHORITY MUST
3 ESTABLISH AN ADVISORY COMMITTEE MADE UP OF STUDENTS AND
4 PARENTS OF STUDENTS ENROLLED IN THE PUBLIC SCHOOLS SERVED BY THE
5 PARTICIPATING SCHOOL FOOD AUTHORITY. IN SELECTING STUDENTS AND
6 PARENTS TO SERVE ON THE ADVISORY COMMITTEE, THE PARTICIPATING
7 SCHOOL FOOD AUTHORITY SHALL ENSURE THAT THE MEMBERSHIP OF THE
8 ADVISORY COMMITTEE REFLECTS THE RACIAL, ETHNIC, AND
9 SOCIOECONOMIC DEMOGRAPHICS OF THE STUDENT POPULATION ENROLLED
10 BY THE PARTICIPATING SCHOOL FOOD AUTHORITY. THE ADVISORY
11 COMMITTEE SHALL ADVISE THE PARTICIPATING SCHOOL FOOD AUTHORITY
12 CONCERNING THE SELECTION OF FOODS TO ENSURE THAT MEALS ARE
13 CULTURALLY RELEVANT, HEALTHY, AND APPEALING TO ALL AGES OF THE
14 STUDENT POPULATION.

15 (b) A PARTICIPATING SCHOOL FOOD AUTHORITY MAY USE UP TO
16 TWELVE PERCENT OF THE AMOUNT RECEIVED PURSUANT TO SUBSECTION
17 (2) OF THIS SECTION TO SUPPORT IMPLEMENTATION OF THE ADVISORY
18 COMMITTEE REQUIRED IN SUBSECTION (3)(a) OF THIS SECTION.

19 (4) THE DEPARTMENT SHALL ANNUALLY REQUIRE A SELECTED
20 GROUP OF PARTICIPATING SCHOOL FOOD AUTHORITIES THAT RECEIVED A
21 GRANT PURSUANT TO THIS SECTION IN THE PRECEDING BUDGET YEAR TO
22 SUBMIT TO THE DEPARTMENT A REPRESENTATIVE SAMPLE OF THE INVOICES
23 FOR THE PRODUCTS PURCHASED USING THE GRANT MONEY. NO LATER
24 THAN SEPTEMBER 1 OF THE SECOND BUDGET YEAR IN WHICH THIS SECTION
25 IS EFFECTIVE AS PROVIDED IN SUBSECTION (5) OF THIS SECTION, AND NO
26 LATER THAN SEPTEMBER 1 OF EACH YEAR THEREAFTER, THE DEPARTMENT
27 SHALL REVIEW THE INVOICES TO VERIFY THAT THE PRODUCTS PURCHASED

1 MET THE REQUIREMENTS SPECIFIED IN THIS SECTION. IF THE DEPARTMENT
2 FINDS THAT A PARTICIPATING SCHOOL FOOD AUTHORITY USED A
3 SIGNIFICANT PORTION OF THE GRANT MONEY, AS DETERMINED BY RULE OF
4 THE STATE BOARD, TO PURCHASE PRODUCTS THAT DID NOT MEET THE
5 REQUIREMENTS OF THIS SECTION, THE PARTICIPATING SCHOOL FOOD
6 AUTHORITY IS INELIGIBLE TO RECEIVE A GRANT PURSUANT TO THIS
7 SECTION FOR THE NEXT BUDGET YEAR FOLLOWING THE BUDGET YEAR IN
8 WHICH THE DEPARTMENT COMPLETES THE REVIEW.

9 (5) THIS SECTION IS EFFECTIVE BEGINNING IN THE FIRST FULL
10 BUDGET YEAR AFTER THE STATE OF COLORADO IS CERTIFIED TO
11 PARTICIPATE IN THE FEDERAL DEMONSTRATION PROJECT FOR DIRECT
12 CERTIFICATION FOR CHILDREN RECEIVING MEDICAID BENEFITS AS
13 PROVIDED IN SECTION 22-82.9-204 (4) AND BEGINS INCLUDING MEDICAID
14 DIRECT CERTIFICATION IN DETERMINING SCHOOL DISTRICTS' IDENTIFIED
15 STUDENT PERCENTAGES.

16 **22-82.9-206. School meals food preparation and service**
17 **employees - wage increase or stipend.** (1) SUBJECT TO SUBSECTION (2)
18 OF THIS SECTION, IN ADDITION TO THE AMOUNTS RECEIVED PURSUANT TO
19 SECTIONS 22-82.9-204 AND 22-82.9-205, A PARTICIPATING SCHOOL FOOD
20 AUTHORITY MAY RECEIVE THE GREATER OF THREE THOUSAND DOLLARS OR
21 AN AMOUNT EQUAL TO TWELVE CENTS MULTIPLIED BY THE NUMBER OF
22 SCHOOL LUNCHESES THAT QUALIFY AS ELIGIBLE MEALS THAT THE
23 PARTICIPATING SCHOOL FOOD AUTHORITY PROVIDED IN THE PREVIOUS
24 BUDGET YEAR, SO LONG AS THE PARTICIPATING SCHOOL FOOD AUTHORITY
25 USES ONE HUNDRED PERCENT OF THE AMOUNT RECEIVED PURSUANT TO
26 THIS SECTION TO INCREASE WAGES OR PROVIDE STIPENDS FOR INDIVIDUALS
27 WHOM THE PARTICIPATING SCHOOL FOOD AUTHORITY EMPLOYS TO

1 DIRECTLY PREPARE AND SERVE FOOD FOR SCHOOL MEALS. TO RECEIVE THE
2 AMOUNT DESCRIBED IN THIS SECTION, A PARTICIPATING SCHOOL FOOD
3 AUTHORITY MUST SUBMIT DOCUMENTATION TO THE DEPARTMENT AS
4 REQUIRED BY RULES OF THE STATE BOARD TO DEMONSTRATE THAT THE
5 INCREASE IN WAGES OR PROVISION OF STIPENDS USING THE AMOUNT
6 RECEIVED PURSUANT TO THIS SECTION IS IMPLEMENTED FOR THE BUDGET
7 YEAR IN WHICH THE AMOUNT IS RECEIVED.

8 (2) THIS SECTION IS EFFECTIVE BEGINNING IN THE FIRST FULL
9 BUDGET YEAR AFTER THE STATE OF COLORADO IS CERTIFIED TO
10 PARTICIPATE IN THE FEDERAL DEMONSTRATION PROJECT FOR DIRECT
11 CERTIFICATION FOR CHILDREN RECEIVING MEDICAID BENEFITS AS
12 PROVIDED IN SECTION 22-82.9-204 (4) AND BEGINS INCLUDING MEDICAID
13 DIRECT CERTIFICATION IN DETERMINING SCHOOL DISTRICTS' IDENTIFIED
14 STUDENT PERCENTAGES.

15 **22-82.9-207. Local school food purchasing technical assistance**
16 **and education grant program - created - report.** (1) SUBJECT TO
17 SUBSECTION (4) OF THIS SECTION, THERE IS CREATED IN THE DEPARTMENT
18 THE LOCAL SCHOOL FOOD PURCHASING TECHNICAL ASSISTANCE AND
19 EDUCATION GRANT PROGRAM TO ISSUE A GRANT TO A STATEWIDE
20 NONPROFIT ORGANIZATION TO DEVELOP AND MANAGE A GRANT PROGRAM
21 TO ASSIST WITH THE PROMOTION OF COLORADO GROWN, RAISED, OR
22 PROCESSED PRODUCTS TO PARTICIPATING SCHOOL FOOD AUTHORITIES AND
23 TO ASSIST PARTICIPATING SCHOOL FOOD AUTHORITIES IN PREPARING
24 MEALS USING BASIC INGREDIENTS, WITH MINIMAL RELIANCE ON
25 PROCESSED PRODUCTS.

26 (2) SUBJECT TO AVAILABLE APPROPRIATIONS, THE NONPROFIT
27 ORGANIZATION MAY AWARD GRANTS FOR:

1 (a) TRAINING, TECHNICAL ASSISTANCE, AND PHYSICAL
2 INFRASTRUCTURE, AWARDED TO PARTICIPATING SCHOOL FOOD
3 AUTHORITIES, GROWER ASSOCIATIONS, OR OTHER ORGANIZATIONS THAT
4 AGGREGATE PRODUCTS FROM PRODUCERS FOR:

5 (I) PROFESSIONAL CONTRACTING SERVICES TO SUPPORT THE
6 DEVELOPMENT AND SUSTAINABILITY OF LOCAL AND REGIONAL FOOD
7 SYSTEMS;

8 (II) CHEF TRAINING ON FOOD HANDLING, MEAL PREPARATION
9 USING BASIC INGREDIENTS, AND PROCUREMENT PRACTICES, AND FOR
10 KITCHEN EQUIPMENT PURCHASES;

11 (III) GOOD AGRICULTURAL PRACTICES CERTIFICATION COSTS AND
12 GOOD HANDLING PRACTICES CERTIFICATION COSTS AND TRAINING ON
13 SELLING TO SCHOOLS; AND

14 (IV) CAPACITY BUILDING FOR LOCAL VALUE-ADDED PROCESSED
15 PRODUCTS; AND

16 (b) EDUCATION, OUTREACH, AND PROMOTION FOR:

17 (I) SCHOOLS TO ENGAGE FAMILIES AND COMMUNITIES ON THE
18 BENEFITS OF FARM-TO-SCHOOL AND WAYS TO SUPPORT FARM-TO-SCHOOL;
19 AND

20 (II) GROWER ASSOCIATIONS AND GROWERS TO COMMUNICATE TO
21 SCHOOLS AND SCHOOL COMMUNITIES ABOUT THE MULTIPLE BENEFITS OF
22 PURCHASING LOCAL PRODUCTS.

23 (3) THE NONPROFIT ORGANIZATION SHALL ANNUALLY REPORT TO
24 THE DEPARTMENT ON IMPLEMENTATION OF THE TECHNICAL ASSISTANCE
25 AND EDUCATION GRANT PROGRAM, INCLUDING:

26 (a) THE NUMBER AND TYPES OF ENTITIES RECEIVING GRANTS;

27 (b) THE NUMBER, TYPES, AND PURPOSES OF THE GRANTS AWARDED

1 PURSUANT TO SUBSECTION (2)(a) OF THIS SECTION; AND

2 (c) THE TYPES OF EDUCATION, OUTREACH, AND PROMOTION
3 CONDUCTED BY PARTICIPATING SCHOOL FOOD AUTHORITIES AND OTHERS
4 PURSUANT TO SUBSECTION (2)(b) OF THIS SECTION.

5 (4) THIS SECTION IS EFFECTIVE BEGINNING IN THE FIRST FULL
6 BUDGET YEAR AFTER THE STATE OF COLORADO IS CERTIFIED TO
7 PARTICIPATE IN THE FEDERAL DEMONSTRATION PROJECT FOR DIRECT
8 CERTIFICATION FOR CHILDREN RECEIVING MEDICAID BENEFITS AS
9 PROVIDED IN SECTION 22-82.9-204 (4) AND BEGINS INCLUDING MEDICAID
10 DIRECT CERTIFICATION IN DETERMINING SCHOOL DISTRICTS' IDENTIFIED
11 STUDENT PERCENTAGES.

12 **22-82.9-208. Report - audit.** (1) (a) ON OR BEFORE DECEMBER
13 1, 2024, AND ON OR BEFORE DECEMBER 1 EVERY TWO YEARS THEREAFTER,
14 THE DEPARTMENT SHALL PREPARE A REPORT CONCERNING THE
15 IMPLEMENTATION OF SECTION 22-82.9-204 AND SECTIONS 22-82.9-205,
16 22-82.9-206, AND 22-82.9-207, TO THE EXTENT THOSE SECTIONS ARE IN
17 EFFECT AS PROVIDED IN SECTION 22-82.9-204 (4)(b). AT A MINIMUM, THE
18 REPORT MUST DESCRIBE:

19 (I) THE INCREASE IN THE NUMBER OF STUDENTS WHO RECEIVE
20 FREE ELIGIBLE MEALS AS A RESULT OF IMPLEMENTATION OF THE PROGRAM;

21 (II) THE EFFECT OF THE USE OF LOCAL FOOD PURCHASING GRANTS
22 ON THE AMOUNT OF COLORADO GROWN, RAISED, OR PROCESSED PRODUCTS
23 PURCHASED BY PARTICIPATING SCHOOL FOOD AUTHORITIES AND INCLUDE
24 A COMPILATION OF THE INFORMATION REPORTED BY PARTICIPATING
25 SCHOOL FOOD AUTHORITIES PURSUANT TO SECTION 22-82.9-205 (1)(b);

26 (III) THE EFFECT OF THE DISTRIBUTION OF MONEY PURSUANT TO
27 SECTION 22-82.9-206 ON THE AMOUNT OF WAGES PAID OR THE AMOUNT OF

1 STIPENDS PROVIDED TO INDIVIDUALS WHO ARE EMPLOYED BY PUBLIC
2 SCHOOLS TO PREPARE AND SERVE SCHOOL MEALS; AND

3 (IV) A SUMMARY OF THE INFORMATION REPORTED BY THE
4 NONPROFIT ORGANIZATION PURSUANT TO SECTION 22-82.9-207 (3)
5 CONCERNING IMPLEMENTATION OF THE LOCAL SCHOOL FOOD PURCHASING
6 TECHNICAL ASSISTANCE AND EDUCATION GRANT PROGRAM.

7 (b) THE DEPARTMENT SHALL SUBMIT THE REPORT TO THE
8 EDUCATION COMMITTEES OF THE HOUSE OF REPRESENTATIVES AND THE
9 SENATE; THE AGRICULTURE, LIVESTOCK, AND WATER COMMITTEE OF THE
10 HOUSE OF REPRESENTATIVES; AND THE AGRICULTURE AND NATURAL
11 RESOURCES COMMITTEE OF THE SENATE; OR ANY SUCCESSOR COMMITTEES.

12 (c) NOTWITHSTANDING THE REQUIREMENT IN SECTION 24-1-136
13 (11)(a)(I), THE REQUIREMENT TO SUBMIT THE REPORT DESCRIBED IN THIS
14 SUBSECTION (1) CONTINUES INDEFINITELY.

15 (2) THE DEPARTMENT SHALL CONTRACT WITH AN INDEPENDENT
16 AUDITOR TO CONDUCT A BIENNIAL FINANCIAL AND PERFORMANCE AUDIT
17 OF THE IMPLEMENTATION OF THE PROGRAM, INCLUDING IMPLEMENTATION
18 OF SECTION 22-82.9-204 AND INCLUDING IMPLEMENTATION OF LOCAL
19 FOOD PURCHASING GRANTS PURSUANT TO SECTION 22-82.9-205,
20 DISTRIBUTIONS FOR THE INCREASE IN WAGES OR PROVISION OF STIPENDS
21 PURSUANT TO SECTION 22-82.9-206, AND IMPLEMENTATION OF THE LOCAL
22 SCHOOL FOOD PURCHASING TECHNICAL ASSISTANCE AND EDUCATION
23 GRANT PROGRAM PURSUANT TO SECTION 22-82.9-207, TO THE EXTENT
24 SAID SECTIONS ARE IN EFFECT AS PROVIDED IN SECTION 22-82.9-204
25 (4)(b). THE AUDIT OF THE TWO BUDGET YEARS IN EACH BIENNIAL CYCLE
26 MUST BE COMPLETED BY DECEMBER 1 OF THE FOLLOWING BUDGET YEAR.
27 THE DEPARTMENT SHALL MAKE THE AUDIT EASILY ACCESSIBLE BY THE

1 PUBLIC ON THE DEPARTMENT WEBSITE.

2 **22-82.9-209. Program - funding.** FOR THE 2023-24 BUDGET YEAR
3 AND FOR EACH BUDGET YEAR THEREAFTER, THE GENERAL ASSEMBLY
4 SHALL APPROPRIATE TO THE DEPARTMENT, BY SEPARATE LINE ITEM IN THE
5 ANNUAL GENERAL APPROPRIATION BILL, THE AMOUNT NECESSARY TO
6 IMPLEMENT THE PROGRAM, INCLUDING THE AMOUNT REQUIRED TO
7 REIMBURSE PARTICIPATING SCHOOL FOOD AUTHORITIES FOR ELIGIBLE
8 MEALS PROVIDED TO STUDENTS PURSUANT TO SECTION 22-82.9-204 AND
9 INCLUDING THE AMOUNT DISTRIBUTED AS LOCAL FOOD PURCHASING
10 GRANTS PURSUANT TO SECTION 22-82.9-205, THE AMOUNT DISTRIBUTED
11 PURSUANT TO SECTION 22-82.9-206 TO INCREASE THE WAGES OR PROVIDE
12 STIPENDS FOR STAFF WHO PREPARE AND SERVE SCHOOL MEALS, AND AT
13 LEAST FIVE MILLION DOLLARS ANNUALLY TO IMPLEMENT THE LOCAL
14 SCHOOL FOOD PURCHASING TECHNICAL ASSISTANCE AND EDUCATION
15 GRANT PROGRAM PURSUANT TO SECTION 22-82.9-207, TO THE EXTENT
16 SAID SECTIONS ARE IN EFFECT AS PROVIDED IN SECTION 22-82.9-204
17 (4)(b). THE DEPARTMENT MAY EXPEND NOT MORE THAN ONE AND
18 FIVE-TENTHS PERCENT OF THE TOTAL AMOUNT ANNUALLY APPROPRIATED
19 PURSUANT TO THIS SECTION TO OFFSET THE DIRECT AND INDIRECT COSTS
20 INCURRED BY THE DEPARTMENT IN IMPLEMENTING THIS PART 2.

21 **SECTION 2.** In Colorado Revised Statutes, **amend** 22-82.9-101
22 as follows:

23 **22-82.9-101. Short title.** ~~This article shall be known and may be~~
24 ~~cited as~~ THE SHORT TITLE OF THIS PART 1 IS the "Child Nutrition School
25 Lunch Protection Program Act".

26 **SECTION 3.** In Colorado Revised Statutes, 22-82.9-103, **amend**
27 the introductory portion as follows:

1 **22-82.9-103. Definitions.** As used in this ~~article~~ PART 1, unless
2 the context otherwise requires:

3 **SECTION 4.** In Colorado Revised Statutes, 22-82.9-105, **amend**
4 (1) and (2) as follows:

5 **22-82.9-105. Program funding.** (1) For each fiscal year, the
6 general assembly shall make an appropriation by separate line item in the
7 annual general appropriation bill to allow school food authorities to
8 provide lunches at no charge for children in state-subsidized early
9 childhood education programs administered by public schools or in
10 kindergarten through twelfth grade, participating in the school lunch
11 program, who would otherwise be required to pay a reduced price for
12 lunch. The appropriation to the department for the program must be in
13 addition to any appropriation made by the general assembly pursuant to
14 section 22-54-123 or 22-54-123.5 (1). The department may expend not
15 more than two percent of the money annually appropriated for the
16 program to offset the direct and indirect costs incurred by the department
17 in implementing the program pursuant to this ~~article 82.9~~ PART 1.

18 (2) The department is authorized to seek and accept gifts, grants,
19 and donations from public and private sources for the purposes of this
20 ~~article~~ PART 1, but receipt of gifts, grants, and donations ~~shall not be~~ ARE
21 NOT a prerequisite to the implementation of the program.

22 **SECTION 5.** In Colorado Revised Statutes, 22-82.9-107, **amend**
23 (1) as follows:

24 **22-82.9-107. No individual entitlement.** (1) ~~Nothing in this~~
25 ~~article shall be interpreted to~~ THIS PART 1 DOES NOT create a legal
26 entitlement to any participant to assistance provided pursuant to the
27 program.

1 **SECTION 6.** In Colorado Revised Statutes, 39-22-104, **amend**
2 (3)(p) introductory portion; and **add** (3)(p.5) as follows:

3 **39-22-104. Income tax imposed on individuals, estates, and**
4 **trusts - single rate - report - legislative declaration - definitions -**
5 **repeal.** (3) There shall be added to the federal taxable income:

6 (p) EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (3)(p.5) OF
7 THIS SECTION, for income tax years commencing on or after January 1,
8 2022, for taxpayers who claim itemized deductions as defined in section
9 63 (d) of the internal revenue code and who have federal adjusted gross
10 income in the income tax year equal to or exceeding four hundred
11 thousand dollars:

12 (p.5) (I) FOR INCOME TAX YEARS COMMENCING ON OR AFTER
13 JANUARY 1, 2023, FOR TAXPAYERS WHO CLAIM ITEMIZED DEDUCTIONS AS
14 DEFINED IN SECTION 63 (d) OF THE INTERNAL REVENUE CODE OR THE
15 STANDARD DEDUCTION AS DEFINED IN SECTION 63 (c) OF THE INTERNAL
16 REVENUE CODE AND WHO HAVE FEDERAL ADJUSTED GROSS INCOME IN THE
17 INCOME TAX YEAR EQUAL TO OR EXCEEDING THREE HUNDRED THOUSAND
18 DOLLARS:

19 (A) FOR A TAXPAYER WHO FILES A SINGLE RETURN, THE AMOUNT
20 BY WHICH THE ITEMIZED DEDUCTIONS DEDUCTED FROM GROSS INCOME
21 UNDER SECTION 63 (a) OF THE INTERNAL REVENUE CODE EXCEED, OR THE
22 STANDARD DEDUCTION DEDUCTED FROM GROSS INCOME UNDER SECTION
23 63 (c) OF THE INTERNAL REVENUE CODE EXCEEDS, TWELVE THOUSAND
24 DOLLARS; AND

25 (B) FOR TAXPAYERS WHO FILE A JOINT RETURN, THE AMOUNT BY
26 WHICH THE ITEMIZED DEDUCTIONS DEDUCTED FROM GROSS INCOME UNDER
27 SECTION 63 (a) OF THE INTERNAL REVENUE CODE EXCEED, OR THE

1 STANDARD DEDUCTION DEDUCTED FROM GROSS INCOME UNDER SECTION
2 63 (c) OF THE INTERNAL REVENUE CODE EXCEEDS, SIXTEEN THOUSAND
3 DOLLARS.

4 (II) FOR THE 2023-24 STATE FISCAL YEAR AND STATE FISCAL
5 YEARS THEREAFTER, THE GENERAL ASSEMBLY SHALL ANNUALLY
6 APPROPRIATE AN AMOUNT OF GENERAL FUND REVENUE AT LEAST EQUAL
7 TO THE AMOUNT OF REVENUE GENERATED BY THE ADDITION TO FEDERAL
8 TAXABLE INCOME DESCRIBED IN SUBSECTION (3)(p.5)(I) OF THIS SECTION,
9 BUT NOT MORE THAN THE AMOUNT REQUIRED, TO FULLY FUND THE DIRECT
10 AND INDIRECT COSTS OF IMPLEMENTING THE HEALTHY SCHOOL MEALS FOR
11 ALL PROGRAM AS PROVIDED IN SECTION 22-82.9-209. THE PROVISIONS OF
12 SUBSECTION (3)(p.5)(I) OF THIS SECTION CONSTITUTE A VOTER-APPROVED
13 REVENUE CHANGE, APPROVED BY THE VOTERS AT THE STATEWIDE
14 ELECTION IN NOVEMBER OF 2022, AND THE REVENUE GENERATED BY THIS
15 VOTER-APPROVED REVENUE CHANGE MAY BE COLLECTED, RETAINED,
16 APPROPRIATED, AND SPENT WITHOUT SUBSEQUENT VOTER APPROVAL,
17 NOTWITHSTANDING ANY OTHER LIMITS IN THE STATE CONSTITUTION OR
18 LAW. THE ADDITION TO FEDERAL TAXABLE INCOME DESCRIBED IN
19 SUBSECTION (3)(p.5)(I) OF THIS SECTION DOES NOT APPLY FOR AN INCOME
20 TAX YEAR THAT COMMENCES AFTER THE HEALTHY SCHOOL MEALS FOR
21 ALL PROGRAM, OR ANY SUCCESSOR PROGRAM, IS REPEALED. UPON REPEAL
22 OF THE HEALTHY SCHOOL MEALS FOR ALL PROGRAM, OR ANY SUCCESSOR
23 PROGRAM, THE COMMISSIONER OF EDUCATION SHALL PROMPTLY NOTIFY
24 THE EXECUTIVE DIRECTOR IN WRITING THAT THE PROGRAM IS REPEALED.

25 **SECTION 7.** In Colorado Revised Statutes, 22-2-112, **add** (1)(v)
26 as follows:

27 **22-2-112. Commissioner - duties - report - legislative**

1 **declaration - repeal.** (1) Subject to the supervision of the state board,
2 the commissioner has the following duties:

3 (v) UPON THE REPEAL OF PART 2 OF ARTICLE 82.9 OF THIS TITLE 22
4 AND IN ACCORDANCE WITH SECTION 39-22-104 (3)(p.5)(II), TO PROMPTLY
5 NOTIFY THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE IN
6 WRITING THAT THE HEALTHY SCHOOL MEALS FOR ALL PROGRAM IS
7 REPEALED.

8 **SECTION 8. Refer to people under referendum.** At the
9 election held on November 8, 2022, the secretary of state shall submit this
10 act by its ballot title to the registered electors of the state for their
11 approval or rejection. Each elector voting at the election may cast a vote
12 either "Yes/For" or "No/Against" on the following ballot title: "Shall state
13 taxes be increased \$100,727,820 annually by a change to the Colorado
14 Revised Statutes that, to support healthy meals for public school students,
15 increases state taxable income only for individuals who have federal
16 taxable income of \$300,000 or more by limiting itemized or standard state
17 income tax deductions to \$12,000 for single tax return filers and \$16,000
18 for joint tax return filers, and, in connection therewith, creating the
19 healthy school meals for all program to provide free school meals to
20 students in public schools; providing grants for participating schools to
21 purchase Colorado grown, raised, or processed products, to increase
22 wages or provide stipends for employees who prepare and serve school
23 meals, and to create parent and student advisory committees to provide
24 advice to ensure school meals are healthy and appealing to all students;
25 and creating a program to assist in promoting Colorado food products and
26 preparing school meals using basic nutritious ingredients with minimal
27 reliance on processed products?" Except as otherwise provided in section

1 1-40-123, Colorado Revised Statutes, if a majority of the electors voting
2 on the ballot title vote "Yes/For", then the act will become part of the
3 Colorado Revised Statutes.