

**First Regular Session
Seventy-fourth General Assembly
STATE OF COLORADO**

PREAMENDED

*This Unofficial Version Includes Committee
Amendments Not Yet Adopted on Second Reading*

LLS NO. 23-0266.01 Kristen Forrestal x0532

HOUSE BILL 23-1198

HOUSE SPONSORSHIP

Titone,

SENATE SPONSORSHIP

(None),

House Committees

Education
Finance

Senate Committees

A BILL FOR AN ACT

101 **CONCERNING A STATEWIDE TEACHER EXTERNSHIP PROGRAM TO**
102 **PROVIDE KINDERGARTEN THROUGH TWELFTH GRADE TEACHERS**
103 **WORK-BASED LEARNING OPPORTUNITIES IN SPECIFIED**
104 **DISCIPLINES, AND, IN CONNECTION THEREWITH, CREATING A**
105 **TAX CREDIT FOR EMPLOYERS THAT PARTICIPATE IN THE**
106 **EXTERNSHIP PROGRAM.**

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 requires the department of labor and employment

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters or bold & italic numbers indicate new material to be added to existing law.
Dashes through the words or numbers indicate deletions from existing law.

(department) to establish a teacher externship program to allow kindergarten through twelfth grade public school teachers (K-12 teachers) to participate in experiential learning opportunities with employers, outside of the school environment, to gain knowledge and expand their curriculum in the science, technology, engineering, and mathematics disciplines and other disciplines that may be of value to a particular school district.

The department is required to work with the department of education to select appropriate employers to participate in the externship program. Employers may be eligible for a tax credit for participation in the externship program. A K-12 teacher who participates in the externship program may receive compensation from the applicable school district or from the employer providing the externship and may apply for professional development credit and graduate school credits as part of the teacher license renewal requirements.

The director of the division of employment and training in the department is authorized to seek and accept gifts, grants, and donations for allocation to school districts for compensation for teachers who participate in an externship.

The bill requires the department to compile and report data on the externship program on an annual basis.

The bill creates a tax credit for employers that participate in the externship program.

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

2 **SECTION 1.** In Colorado Revised Statutes, 8-83-601, **amend**
3 (15); and **add** (4.5), (5.5), (5.7), (10.5), and (12.5) as follows:

4 **8-83-601. Definitions.** As used in this part 6:

5 (4.5) "EXTERNSHIP PROGRAM" MEANS THE STATEWIDE TEACHER
6 EXTERNSHIP PROGRAM CREATED IN SECTION 8-83-602.5.

7 (5.5) "K-12 TEACHER" OR "TEACHER IN A K-12 CLASSROOM"
8 MEANS A TEACHER TEACHING IN A PUBLIC SCHOOL IN THE STATE.

9 (5.7) "LOCAL EDUCATION PROVIDER" MEANS A SCHOOL DISTRICT,
10 A BOARD OF COOPERATIVE SERVICES THAT OPERATES A SCHOOL, A
11 DISTRICT CHARTER SCHOOL, OR AN INSTITUTE CHARTER SCHOOL.

12 (10.5) "PUBLIC SCHOOL" MEANS A SCHOOL IN THE STATE THAT

1 ENROLLS STUDENTS IN ANY OF GRADES KINDERGARTEN THROUGH
2 TWELFTH GRADE, INCLUDING A TRADITIONAL PUBLIC SCHOOL OF A SCHOOL
3 DISTRICT, AS DESCRIBED IN SECTION 22-1-101 (1); A CHARTER SCHOOL, AS
4 DEFINED IN SECTION 22-30.5-103 (2); OR AN INSTITUTE CHARTER SCHOOL,
5 AS DEFINED IN SECTION 22-30.5-502 (6).

6 (12.5) "STEM" MEANS THE COMBINATION OF THE DISCIPLINES OF
7 SCIENCE, TECHNOLOGY, ENGINEERING, AND MATHEMATICS.

8 (15) (a) "Work-based learning" means learning that occurs, in
9 whole or in part, in the workplace that provides youth and adults,
10 INCLUDING TEACHERS IN K-12 CLASSROOMS, with hands-on, real-world
11 experience and training for skills development.

12 (b) "Work-based learning" includes activities such as job
13 shadowing, internships, externships, pre-apprenticeships, apprenticeships,
14 residencies, and incumbent-worker training.

15 (c) "WORK-BASED LEARNING" ALSO INCLUDES EXTERNSHIPS IN
16 STEM OR STEM-RELATED FIELDS TAILORED TO PROVIDE K-12 TEACHERS
17 WITH KNOWLEDGE TO IMPROVE CLASSROOM CURRICULUM.

18 **SECTION 2.** In Colorado Revised Statutes, **add** 8-83-602.5 as
19 follows:

20 **8-83-602.5. Teacher externship program - creation - rules.**

21 (1) (a) ON OR BEFORE JANUARY 1, 2024, THE DEPARTMENT SHALL
22 ESTABLISH A TEACHER EXTERNSHIP PROGRAM TO PROVIDE WORK-BASED
23 LEARNING OPPORTUNITIES FOR K-12 TEACHERS IN THIS STATE. THE
24 PURPOSE OF THE EXTERNSHIP PROGRAM IS FOR K-12 TEACHERS TO
25 IMMERSE THEMSELVES IN A STEM OR STEM-RELATED FIELD, OR OTHER
26 FIELDS THAT WILL PROVIDE VALUE TO K-12 TEACHERS, IN ORDER IMPROVE
27 THEIR CLASSROOM CURRICULUMS IN A STEM OR STEM-RELATED AREA

1 AND FOSTER STUDENT INTEREST IN JOBS AND INTERNSHIP OPPORTUNITIES
2 THAT STUDENTS MAY NOT BE EXPOSED TO WITHOUT THE KNOWLEDGE
3 THEIR K-12 TEACHERS GAIN THROUGH AN EXTERNSHIP PROGRAM.

4 (b) THE DEPARTMENT SHALL ESTABLISH AT LEAST THREE
5 EXTERNSHIP PROGRAM MODELS AND DEVELOP CONSISTENCY IN OFFERING
6 THE ABILITY FOR K-12 TEACHERS PARTICIPATING IN AN EXTERNSHIP
7 PROGRAM TO APPLY FOR GRADUATE CREDITS THROUGH AN ACCREDITED
8 COLLEGE OR UNIVERSITY, CAREER AND TECHNICAL EDUCATION CREDITS,
9 AND PROFESSIONAL DEVELOPMENT CREDITS.

10 (2) (a) IN ADMINISTERING THE EXTERNSHIP PROGRAM, THE
11 DEPARTMENT SHALL WORK WITH THE DEPARTMENT OF EDUCATION TO
12 STRIVE TO CREATE EQUAL OPPORTUNITIES FOR K-12 TEACHERS
13 THROUGHOUT THE STATE TO PARTICIPATE IN WORK-BASED LEARNING. THE
14 DEPARTMENT MAY USE WORK-BASED LEARNING INTERMEDIARIES
15 SELECTED PURSUANT TO SECTION 8-83-602 (3) TO AID IN CREATING AND
16 FINDING WORK-BASED LEARNING OPPORTUNITIES FOR K-12 TEACHERS.

17 (b) THE DEPARTMENT SHALL ALSO COLLABORATE WITH THE
18 DEPARTMENT OF EDUCATION TO ESTABLISH MINIMUM STANDARDS
19 CONCERNING:

20 (I) THE NUMBER OF HOURS REQUIRED IN AN EXTERNSHIP
21 OPPORTUNITY;

22 (II) QUALIFICATIONS FOR K-12 TEACHER AND EMPLOYER
23 PARTICIPATION IN THE EXTERNSHIP PROGRAM; AND

24 (III) ELIGIBILITY REQUIREMENTS FOR EMPLOYERS TO RECEIVE A
25 TAX CREDIT FOR PARTICIPATION IN THE EXTERNSHIP PROGRAM, OR FOR
26 LOCAL EDUCATION PROVIDERS TO RECEIVE DIRECT PAYMENTS.

27 (c) THE DEPARTMENT SHALL WORK WITH THE DEPARTMENT OF

1 EDUCATION TO SELECT APPROPRIATE EMPLOYERS FOR PARTICIPATION IN
2 THE EXTERNSHIP PROGRAM. THE DEPARTMENT SHALL ENSURE THAT:

3 (I) EACH EMPLOYER SELECTED FOR THE EXTERNSHIP PROGRAM IS
4 ABLE TO PROVIDE EXPERIENCE IN A STEM OR STEM-RELATED FIELD OR
5 IN OTHER APPROPRIATE WORKING ENVIRONMENTS AS DETERMINED BY
6 EACH LOCAL EDUCATION PROVIDER THAT HAS A K-12 TEACHER WHO
7 WOULD LIKE TO PARTICIPATE IN AN EXTERNSHIP PROGRAM; AND

8 (II) THE K-12 TEACHERS WHO ARE PLACED WITH EACH EMPLOYER
9 HAVE THE OPPORTUNITY TO GAIN KNOWLEDGE THAT CAN BE TRANSFERRED
10 TO THE CLASSROOM TO PROVIDE RELEVANT AND CURRENT INFORMATION
11 TO STUDENTS IN SUBJECT MATTERS THAT PROVIDE VALUE TO THE K-12
12 TEACHER'S LOCAL EDUCATION PROVIDER.

13 (3) FOR THE PURPOSE OF PROVIDING INCENTIVES FOR EMPLOYERS
14 TO PARTICIPATE IN THE EXTERNSHIP PROGRAM:

15 (a) THE DEPARTMENT MAY ALLOCATE MONEY DIRECTLY TO LOCAL
16 EDUCATION PROVIDERS FOR TEACHER COMPENSATION AND TO
17 WORK-BASED INTERMEDIARIES, IF APPLICABLE, TO DEFRAY THE COSTS OF
18 PLACING A K-12 TEACHER IN AN EXTERNSHIP WITH AN EMPLOYER; OR

19 (b) FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY
20 1, 2024, BUT BEFORE JANUARY 1, 2029, A PARTICIPATING EMPLOYER MAY
21 CLAIM A TAX CREDIT PURSUANT TO SECTION 39-22-549.

22 (4) A K-12 TEACHER WHO PARTICIPATES IN THE EXTERNSHIP
23 PROGRAM:

24 (a) MAY BE COMPENSATED BY THE LOCAL EDUCATION PROVIDER,
25 EMPLOYER, OR ANOTHER ENTITY FOR PARTICIPATION IN THE EXTERNSHIP
26 PROGRAM; AND

27 (b) MAY APPLY FOR, AS APPLICABLE:

1 (I) PROFESSIONAL DEVELOPMENT CREDIT AS REQUIRED BY SECTION
2 22-60.5-110 FOR LICENSE RENEWAL;

3 (II) GRADUATE CREDITS THROUGH AN ACCREDITED COLLEGE OR
4 UNIVERSITY; AND

5 (III) CAREER AND TECHNICAL EDUCATION CREDITS.

6 (5) (a) THE DEPARTMENT SHALL GATHER THE FOLLOWING DATA
7 REGARDING THE EXTERNSHIP PROGRAM:

8 (I) THE NUMBER OF EMPLOYER PARTICIPANTS;

9 (II) THE NUMBER OF K-12 TEACHER PARTICIPANTS;

10 (III) THE LOCAL EDUCATION PROVIDERS WITH K-12 TEACHERS
11 PARTICIPATING IN THE EXTERNSHIP PROGRAM; AND

12 (IV) A REVIEW FROM EACH K-12 TEACHER WHO PARTICIPATES IN
13 THE EXTERNSHIP PROGRAM, INCLUDING INFORMATION ON THE VALUE
14 FOUND IN THE EXTERNSHIP PROGRAM.

15 (b) THE DEPARTMENT SHALL REPORT THIS DATA ON ITS WEBSITE
16 AT LEAST ANNUALLY AND SHALL SHARE THE INFORMATION WITH THE
17 STATE BOARD OF EDUCATION.

18 (6) THE DIRECTOR MAY SEEK AND ACCEPT GIFTS, GRANTS, AND
19 DONATIONS FROM PRIVATE OR PUBLIC SOURCES FOR THE PURPOSES OF
20 PROVIDING COMPENSATION TO TEACHERS WHO PARTICIPATE IN THE
21 EXTERNSHIP PROGRAM.

22 (7) IF A TEACHER PARTICIPATING IN THE EXTERNSHIP PROGRAM IS
23 SUBJECT TO A COLLECTIVE BARGAINING AGREEMENT OR MEMORANDUM OF
24 UNDERSTANDING CONCERNING THE TEACHER'S SALARY AND THE
25 COLLECTIVE BARGAINING AGREEMENT OR MEMORANDUM OF
26 UNDERSTANDING IS IN CONFLICT WITH THIS SECTION, THE COLLECTIVE
27 BARGAINING AGREEMENT OR MEMORANDUM OF UNDERSTANDING TAKES

1 PRECEDENT OVER ANY PAYMENT AUTHORIZED BY THIS SECTION.

2 (8) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT MAY
3 PROMULGATE RULES TO IMPLEMENT THIS SECTION.

4 SECTION 3. In Colorado Revised Statutes, 22-60.5-110, amend
5 (3)(b) introductory portion as follows:

6 22-60.5-110. Renewal of licenses. (3) (b) A professional licensee
7 shall complete ~~such~~ THE ongoing professional development within the
8 period of time for which ~~such~~ THE professional license is valid. ~~Such~~ THE
9 professional development may include but need not be limited to
10 in-service education programs, including training in preventing,
11 identifying, and responding to child sexual abuse and assault; behavioral
12 health training that is culturally responsive and trauma- and
13 evidence-informed; and laws and practices relating to the education of
14 students with disabilities in the classroom, including but not limited to
15 child find and inclusive learning environments; college or university
16 credit from an accepted institution of higher education or a community,
17 technical, or local district college; educational travel that meets the
18 requirements specified in subsection (3)(d) of this section; involvement
19 in school reform; service as a mentor teacher for teacher candidates
20 participating in clinical practice, as defined in section 23-78-103;
21 internships; ~~and~~ ongoing professional development training and
22 experiences; AND TEACHER EXTERNSHIPS PURSUANT TO SECTION
23 8-83-602.5. The state board of education, by rule, may establish minimum
24 criteria for professional development; except that ~~such~~ THE criteria shall
25 not:

26 SECTION 4. In Colorado Revised Statutes, add 39-22-549 as
27 follows:

1 **39-22-549. Tax credit for employers that participate in the**
2 **teacher externship program - definitions - repeal.** (1) (a) IN
3 ACCORDANCE WITH SECTION 39-21-304 (1), WHICH REQUIRES EACH BILL
4 THAT CREATES A NEW TAX EXPENDITURE TO INCLUDE A TAX PREFERENCE
5 PERFORMANCE STATEMENT AS PART OF A STATUTORY LEGISLATIVE
6 DECLARATION, THE GENERAL ASSEMBLY FINDS AND DECLARES THAT THE
7 GENERAL LEGISLATIVE PURPOSE OF THIS TAX EXPENDITURE IS TO
8 ENCOURAGE EMPLOYERS TO PLACE K-12 TEACHERS IN EXTERNSHIP
9 PROGRAMS PURSUANT TO SECTION 8-83-602.5 AND TO PROVIDE
10 REIMBURSEMENT TO EMPLOYERS FOR THE COSTS INCURRED BY THE
11 EMPLOYER FOR PLACING EACH K-12 TEACHER IN THE EMPLOYER'S
12 WORKPLACE.

13 (b) THE GENERAL ASSEMBLY AND THE STATE AUDITOR SHALL
14 MEASURE THE EFFECTIVENESS OF THE TAX CREDIT IN ACHIEVING THE
15 PURPOSE SPECIFIED IN SUBSECTION (1)(a) OF THIS SECTION BASED ON THE
16 NUMBER OF TAX CREDITS THAT ARE CLAIMED.

17 (2) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE
18 REQUIRES:

19 (a) (I) "COSTS" MEANS ANY ACTUAL OUT-OF-POCKET EXPENSES
20 INCURRED AND PAID BY AN EMPLOYER, DOCUMENTED BY RECEIPT, FOR
21 PLACING AND RETAINING A K-12 TEACHER IN AN EXTERNSHIP PROGRAM IN
22 THE EMPLOYER'S WORKPLACE.

23 (II) "COSTS" INCLUDES ANY STIPEND OR OTHER COMPENSATION
24 PAID TO A K-12 TEACHER PARTICIPATING IN AN EXTERNSHIP PROGRAM IN
25 THE EMPLOYER'S WORKPLACE.

26 (b) "EMPLOYER" MEANS A PERSON WHO PLACES A K-12 TEACHER
27 IN AN EXTERNSHIP PROGRAM.

1 (c) "EXTERNSHIP PROGRAM" MEANS THE STATEWIDE TEACHER
2 EXTERNSHIP PROGRAM CREATED IN SECTION 8-83-602.5.

3 (d) "K-12 TEACHER" MEANS A TEACHER TEACHING IN A PUBLIC
4 SCHOOL IN THE STATE.

5 (e) "PUBLIC SCHOOL" MEANS A SCHOOL IN THE STATE THAT
6 ENROLLS STUDENTS IN ANY OF GRADES KINDERGARTEN THROUGH
7 TWELFTH GRADE, INCLUDING A TRADITIONAL PUBLIC SCHOOL OF A SCHOOL
8 DISTRICT, AS DESCRIBED IN SECTION 22-1-101 (1); A CHARTER SCHOOL, AS
9 DEFINED IN SECTION 22-30.5-103 (2); OR AN INSTITUTE CHARTER SCHOOL,
10 AS DEFINED IN SECTION 22-30.5-502 (6).

11 (3) (a) FOR INCOME TAX YEARS COMMENCING ON OR AFTER
12 JANUARY 1, 2024, BUT BEFORE JANUARY 1, 2029, AN EMPLOYER IS
13 ALLOWED A CREDIT AGAINST THE INCOME TAXES IMPOSED BY THIS
14 ARTICLE 22 IN AN AMOUNT EQUAL TO ONE HUNDRED PERCENT OF THE
15 EMPLOYER'S COSTS INCURRED IN PLACING A K-12 TEACHER IN AN
16 EXTERNSHIP PROGRAM.

17 (b) AN EMPLOYER MAY CLAIM A TAX CREDIT PURSUANT TO THIS
18 SECTION FOR COSTS INCURRED DURING A PERIOD OF NOT MORE THAN
19 EIGHT WEEKS.

20 (4) IF THE AMOUNT OF A CREDIT UNDER THIS SECTION EXCEEDS AN
21 EMPLOYER'S ACTUAL TAX LIABILITY FOR A TAX YEAR, THE AMOUNT OF THE
22 CREDIT NOT USED TO OFFSET INCOME TAX LIABILITY FOR THE TAX YEAR IS
23 NOT REFUNDED TO THE EMPLOYER. THE EMPLOYER MAY CARRY FORWARD
24 AND APPLY THE UNUSED CREDIT AGAINST THE INCOME TAX DUE IN EACH
25 OF THE FIVE SUCCEEDING TAX YEARS, BUT THE EMPLOYER SHALL APPLY
26 THE CREDIT AGAINST INCOME TAX DUE FOR THE EARLIEST TAX YEAR
27 POSSIBLE. ANY AMOUNT OF THE TAX CREDIT THAT IS NOT USED AFTER THIS

1 PERIOD IS NOT REFUNDABLE.

2 (5) UPON THE REQUEST OF THE DEPARTMENT OF REVENUE, AN
3 EMPLOYER SHALL PROVIDE THE DEPARTMENT WITH DOCUMENTATION
4 THAT THE EMPLOYER PLACED A K-12 TEACHER IN AN EXTERNSHIP
5 PROGRAM, INCLUDING RECEIPTS FOR EXPENSES INCURRED REGARDING THE
6 TEACHER PLACEMENT IN THE EMPLOYER'S WORKPLACE. IF THE EMPLOYER
7 CANNOT PROVIDE THE DOCUMENTATION, THE EMPLOYER IS INELIGIBLE FOR
8 THE CREDIT UNDER THIS SECTION.

9 (6) THIS SECTION IS REPEALED, EFFECTIVE DECEMBER 31, 2034.

10 **SECTION 5. Act subject to petition - effective date.** This act
11 takes effect at 12:01 a.m. on the day following the expiration of the
12 ninety-day period after final adjournment of the general assembly; except
13 that, if a referendum petition is filed pursuant to section 1 (3) of article V
14 of the state constitution against this act or an item, section, or part of this
15 act within such period, then the act, item, section, or part will not take
16 effect unless approved by the people at the general election to be held in
17 November 2024 and, in such case, will take effect on the date of the
18 official declaration of the vote thereon by the governor.