

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

PREAMENDED

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

LLS NO. 26-0442.03 Brita Darling x2241

HOUSE BILL 26-1327

HOUSE SPONSORSHIP

Feret, Bacon, Brown, Clifford, Garcia, Lieder, Mauro, Rutinel, Rydin, Stewart R., Titone, Velasco, Woodrow, Zokaie

SENATE SPONSORSHIP

Mullica,

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Health & Human Services
Finance

Senate Committees

A BILL FOR AN ACT

101 **CONCERNING HEALTH-CARE SUPPORT FOR LARGE EMPLOYERS'**
102 **WORKERS.**

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 the large employer health-care support enterprise (enterprise) to impose, assess, and collect the large employer health-care support fee (enterprise fee) in the amount of \$2,300 for each supported worker for the calendar year. A worker who is receiving medical assistance benefits under the state medical assistance program is a supported worker (supported worker).

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.*

The business purpose of the enterprise is to help large employers retain supported workers who are not provided employer-sponsored affordable health coverage by using enterprise fee revenue to help finance the costs for medical assistance benefits for large employers' workers. This service reduces lost productivity due to worker illness and training costs to replace workers who may otherwise seek employment that provides affordable health coverage.

An employer is subject to the enterprise fee if the employer is a large employer, which is defined in the bill as an employer that has 500 or more supported workers (large employer). An employer is exempted from paying the enterprise fee if the employer:

- Provides affordable health coverage to all workers working 20 or more hours per week or 80 or more hours per month;
- Is a franchisee of the employer;
- Is a nonprofit employer;
- Is a public employer; or
- Has a collective bargaining agreement with its employees that includes health-care coverage.

Starting with a review of the 2027 calendar year, the department of health care policy and financing (HCPF) shall prepare a large employer report by March of the following calendar year that identifies large employers by their number of supported workers for the preceding calendar year. An employer may contest the employer's identification as a large employer. Once identified, a large employer shall either pay the enterprise fee for each of the large employer's supported workers or demonstrate that it provides affordable health coverage to all workers working 20 or more hours per week or 80 or more hours per month. The enterprise may adjust the amount of the enterprise fee to reflect the cost of the services, for inflation, or for other reasons. A large employer commits a petty offense and is subject to a civil penalty for failure to provide information necessary to calculate the enterprise fee or to either timely pay the enterprise fee or demonstrate that the large employer offers affordable health coverage as specified in the bill.

Enterprise revenue is used to pay for medical assistance benefits for working-age adults under the state medical assistance program and to increase reimbursement rates for health-care providers providing medical assistance program services to ensure worker access to medical services.

The enterprise is governed by the enterprise board, and the enterprise board shall report annually to the general assembly on the enterprise revenue and the enterprise's use of the enterprise revenue in support of large employers.

If the enterprise determines that retaining additional enterprise fee revenue would cause the enterprise to receive more than \$100 million dollars in its first 5 fiscal years, the state treasurer shall credit the additional fee revenue to the large employer fee cash fund created in the

1 WHICH PARTICIPATION KEEPS WORKERS HEALTHY AND REDUCES LOST
2 PRODUCTIVITY DUE TO WORKER ILLNESS; AND

3 (d) FURTHER, THE STATE'S INVESTMENT IN HEALTH CARE FOR
4 LARGE EMPLOYERS' WORKERS BOTH REDUCES COSTS AND INCREASES
5 PROFITS FOR LARGE EMPLOYERS BECAUSE:

6 (I) LARGE EMPLOYERS ARE NOT PROVIDING HEALTH COVERAGE
7 FOR MEDICAL CARE THAT EVERY WORKER NEEDS; AND

8 (II) MEDICAL ASSISTANCE BENEFITS SUPPORT THE RETENTION OF
9 WORKERS IN CERTAIN JOBS AND REDUCE LARGE EMPLOYERS' TRAINING
10 COSTS THAT ARISE WHEN REPLACING WORKERS WHO MAY OTHERWISE
11 SEEK EMPLOYMENT THAT PROVIDES AFFORDABLE HEALTH COVERAGE.

12 (2) THE GENERAL ASSEMBLY DECLARES THAT:

13 (a) THE LARGE EMPLOYER HEALTH-CARE SUPPORT ENTERPRISE
14 PROVIDES VALUABLE BENEFITS AND BUSINESS SERVICES TO LARGE
15 EMPLOYERS BY, IN EXCHANGE FOR PAYING THE LARGE EMPLOYER
16 HEALTH-CARE SUPPORT FEE IMPOSED PURSUANT TO SECTION 25.5-1-1206,
17 USING THE FEE REVENUE TO:

18 (I) IMPROVE THE HEALTH AND PRODUCTIVITY OF WORKERS FOR
19 WHOM A LARGE EMPLOYER DOES NOT PROVIDE AFFORDABLE HEALTH
20 COVERAGE BY SUPPORTING THE COST OF MEDICAL ASSISTANCE BENEFITS
21 FOR THE LARGE EMPLOYER'S WORKERS; AND

22 (II) ENSURE ACCESS TO NECESSARY HEALTH-CARE SERVICES FOR
23 A LARGE EMPLOYER'S WORKERS BY INCREASING HEALTH-CARE PROVIDER
24 REIMBURSEMENT UNDER THE MEDICAL ASSISTANCE PROGRAM;

25 (b) NO OTHER ENTERPRISE CREATED SIMULTANEOUSLY OR WITHIN
26 THE PRECEDING FIVE YEARS SERVES PRIMARILY THE SAME PURPOSE AS THE
27 LARGE EMPLOYER HEALTH-CARE SUPPORT ENTERPRISE AND THE

1 ENTERPRISE DOES NOT REQUIRE VOTER APPROVAL PURSUANT TO SECTION
2 24-77-108;

3 (c) IT IS NECESSARY, APPROPRIATE, AND IN THE BEST INTEREST OF
4 THE STATE TO ACKNOWLEDGE THAT, BY PROVIDING THE BENEFITS AND
5 SERVICES SPECIFIED IN THIS PART 12, THE LARGE EMPLOYER HEALTH-CARE
6 SUPPORT ENTERPRISE ENGAGES IN ACTIVITIES CONDUCTED IN THE PURSUIT
7 OF A BENEFIT, GAIN, OR LIVELIHOOD AND THEREFORE OPERATES AS A
8 BUSINESS; AND

9 (d) CONSISTENT WITH THE DETERMINATION OF THE COLORADO
10 SUPREME COURT IN *NICHOLL V. E-470 PUBLIC HIGHWAY AUTHORITY*, 896
11 P.2d 859 (COLO. 1995), THAT THE POWER TO IMPOSE TAXES IS
12 INCONSISTENT WITH ENTERPRISE STATUS UNDER SECTION 20 OF ARTICLE
13 X OF THE STATE CONSTITUTION, THE GENERAL ASSEMBLY CONCLUDES
14 THAT THE REVENUE COLLECTED BY THE ENTERPRISE IS GENERATED BY A
15 FEE, NOT A TAX, BECAUSE THE MONEY CREDITED TO THE ENTERPRISE IS:

16 (I) IMPOSED FOR THE SPECIFIC PURPOSE OF ALLOWING THE
17 ENTERPRISE TO DEFRAY THE COSTS OF PROVIDING THE BUSINESS SERVICES
18 DESCRIBED IN THIS PART 12;

19 (II) COLLECTED AT RATES THAT ARE REASONABLY CALCULATED
20 BASED ON THE COSTS OF THE SERVICES PROVIDED BY THE ENTERPRISE;
21 AND

22 (III) NOT STATE FISCAL YEAR SPENDING, AS DEFINED IN SECTION
23 24-77-102(17), OR STATE REVENUES, AS DEFINED IN SECTION 24-77-103.6
24 (6)(c), AND DOES NOT COUNT AGAINST EITHER THE STATE FISCAL YEAR
25 SPENDING LIMIT IMPOSED BY SECTION 20 OF ARTICLE X OF THE STATE
26 CONSTITUTION OR THE EXCESS STATE REVENUES CAP, AS DEFINED IN
27 SECTION 24-77-103.6 (6)(b), SO LONG AS THE ENTERPRISE QUALIFIES AS

1 AN ENTERPRISE FOR PURPOSES OF SECTION 20 OF ARTICLE X OF THE STATE
2 CONSTITUTION.

3 **25.5-1-1203. Definitions.**

4 AS USED IN THIS PART 12, UNLESS THE CONTEXT OTHERWISE
5 REQUIRES:

6 (1) "AFFORDABLE HEALTH COVERAGE" MEANS HEALTH COVERAGE
7 THAT IS EQUIVALENT TO THE MINIMUM ESSENTIAL COVERAGE REQUIRED
8 UNDER THE FEDERAL ACT AND THAT IS AFFORDABLE AND PROVIDES
9 MINIMUM VALUE, AS DETERMINED UNDER THE FEDERAL ACT AS IT EXISTED
10 ON DECEMBER 31, 2025.

11 (2) "BOARD" MEANS THE ENTERPRISE BOARD CREATED IN SECTION
12 25.5-1-1205.

13 (3) "DEPARTMENT OF REVENUE" MEANS THE DEPARTMENT OF
14 REVENUE CREATED IN SECTION 24-1-117.

15 (4) (a) "EMPLOYER" MEANS A PERSON THAT CONDUCTS BUSINESS
16 IN THE STATE.

17 (b) "EMPLOYER" DOES NOT INCLUDE A PERSON THAT:

18 (I) PROVIDES AFFORDABLE HEALTH COVERAGE TO ALL WORKERS
19 WORKING TWENTY OR MORE HOURS EACH WEEK OR EIGHTY OR MORE
20 HOURS EACH MONTH;

21 (II) IS A FRANCHISEE OF THE EMPLOYER;

22 (III) IS A NONPROFIT EMPLOYER;

23 (IV) IS A PUBLIC EMPLOYER, AS DEFINED IN SECTION 29-33-103 (6),
24 OR A PUBLIC ENTITY AS DEFINED IN SECTION 24-10-103 (5); OR

25 (V) HAS A COLLECTIVE BARGAINING AGREEMENT WITH ITS
26 EMPLOYEES THAT INCLUDES AFFORDABLE HEALTH-CARE COVERAGE.

27 (5) "ENTERPRISE" MEANS THE LARGE EMPLOYER HEALTH-CARE

1 SUPPORT ENTERPRISE CREATED IN THIS PART 12.

2 (6) "FEDERAL ACT" MEANS THE "PATIENT PROTECTION AND
3 AFFORDABLE CARE ACT", PUB.L. 111-148, AS AMENDED BY THE FEDERAL
4 "HEALTH CARE AND EDUCATION RECONCILIATION ACT OF 2010", PUB.L.
5 111-152, AS AMENDED, INCLUDING ANY FEDERAL REGULATIONS ADOPTED
6 UNDER THE FEDERAL ACT.

7 (7) "FEE" MEANS THE LARGE EMPLOYER HEALTH-CARE SUPPORT
8 FEE CREATED IN SECTION 25.5-1-1206.

9 (8) "FUND" MEANS THE LARGE EMPLOYER HEALTH-CARE SUPPORT
10 FUND CREATED IN SECTION 25.5-1-1207.

11 (9) (a) "LARGE EMPLOYER" MEANS AN EMPLOYER WITH FIVE
12 HUNDRED OR MORE SUPPORTED WORKERS DURING THE IMMEDIATELY
13 PRECEDING CALENDAR YEAR.

14 (b) FOR PURPOSES OF SUBSECTION (9)(a) OF THIS SECTION, THE
15 DETERMINATION OF THE AVERAGE NUMBER OF WORKERS WHO ARE
16 RECEIVING MEDICAL ASSISTANCE BENEFITS IN THE PRECEDING CALENDER
17 YEAR DOES NOT INCLUDE:

18 (I) A WORKER WHO IS UNDER EIGHTEEN YEARS OLD; OR

19 (II) A WORKER EMPLOYED AS A SEASONAL WORKER, AS DEFINED
20 IN SECTION 8-70-103 (23.6).

21 (10) "MEDICAL ASSISTANCE BENEFITS" MEANS BENEFITS PROVIDED
22 UNDER THE MEDICAL ASSISTANCE PROGRAM TO WORKERS WHO ARE
23 ELIGIBLE FOR BENEFITS PURSUANT TO SECTION 25.5-5-201 (1)(m) OR
24 (1)(p).

25 (11) "MEDICAL ASSISTANCE PROGRAM" MEANS THE STATE
26 MEDICAL ASSISTANCE PROGRAM ESTABLISHED IN ARTICLES 4, 5, AND 6 OF
27 THIS TITLE 25.5.

1 (12) "SUPPORTED WORKERS" MEANS, FOR THE CALENDAR YEAR,
2 THE AVERAGE OF THE NUMBER OF A LARGE EMPLOYER'S WORKERS WHO
3 RECEIVED MEDICAL ASSISTANCE BENEFITS FOR ANY MONTH IN THE
4 CALENDAR YEAR BEGINNING AFTER THE FIRST SIXTY DAYS OF
5 EMPLOYMENT.

6 (13) "WORKER" MEANS AN EMPLOYEE, AS DEFINED IN SECTION
7 8-4-101 (5), OF A LARGE EMPLOYER.

8 **25.5-1-1204. Large employer health-care support enterprise**
9 **- creation - purpose - reporting - repeal.**

10 (1) THERE IS CREATED THE LARGE EMPLOYER HEALTH-CARE
11 SUPPORT ENTERPRISE. THE ENTERPRISE IS AND OPERATES AS A
12 GOVERNMENT-OWNED BUSINESS WITHIN THE STATE DEPARTMENT FOR THE
13 PURPOSE OF CONDUCTING THE BUSINESS ACTIVITIES DESCRIBED IN
14 SUBSECTION (2) OF THIS SECTION. THE ENTERPRISE IS A **TYPE 1** ENTITY, AS
15 DEFINED IN SECTION 24-1-105, AND EXERCISES ITS POWERS AND PERFORMS
16 ITS DUTIES AND FUNCTIONS UNDER THE STATE DEPARTMENT.

17 (2) THE ENTERPRISE IS CREATED FOR THE BUSINESS PURPOSE OF
18 IMPOSING, ASSESSING, AND COLLECTING THE LARGE EMPLOYER
19 HEALTH-CARE SUPPORT FEE PURSUANT TO SECTION 25.5-1-1206 AND TO
20 USE THE FEE REVENUE TO SUPPORT THE HEALTH, PRODUCTIVITY, AND
21 RETENTION OF A LARGE EMPLOYER'S SUPPORTED WORKERS BY:

22 (a) PROVIDING AND MAINTAINING ELIGIBILITY FOR MEDICAL
23 ASSISTANCE BENEFITS FOR WORKING-AGE ADULTS WHO ARE:

24 (I) PARENTS OR CARETAKER RELATIVES AND WHO ARE ELIGIBLE
25 FOR MEDICAL ASSISTANCE BENEFITS PURSUANT TO SECTION 25.5-5-201

26 (1)(m); OR

27 (II) ADULTS WHO ARE CHILDLESS OR WITHOUT A DEPENDENT

1 CHILD IN THE HOME AND WHO ARE ELIGIBLE FOR MEDICAL ASSISTANCE
2 BENEFITS PURSUANT TO SECTION 25.5-5-201 (1)(p); AND

3 (b) MAINTAINING SUPPORTED WORKERS' ACCESS TO HEALTH-CARE
4 SERVICES BY INCREASING HEALTH-CARE PROVIDER REIMBURSEMENT
5 RATES UNDER THE MEDICAL ASSISTANCE PROGRAM.

6 (3) THE ENTERPRISE CONSTITUTES AN ENTERPRISE FOR PURPOSES
7 OF SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION SO LONG AS IT
8 RETAINS THE AUTHORITY TO ISSUE REVENUE BONDS AND RECEIVES LESS
9 THAN TEN PERCENT OF ITS TOTAL REVENUES IN GRANTS, AS DEFINED IN
10 SECTION 24-77-102 (7), FROM ALL COLORADO STATE AND LOCAL
11 GOVERNMENTS COMBINED. SO LONG AS IT CONSTITUTES AN ENTERPRISE,
12 THE ENTERPRISE IS NOT SUBJECT TO SECTION 20 OF ARTICLE X OF THE
13 STATE CONSTITUTION.

14 (4) IN FURTHERANCE OF THE BUSINESS PURPOSES OF THE
15 ENTERPRISE AND TO FULLY EXERCISE ITS POWERS AND DUTIES THROUGH
16 THE BOARD, THE ENTERPRISE HAS THE POWER AND DUTY TO:

17 (a) IMPOSE, ASSESS, AND COLLECT THE LARGE EMPLOYER
18 HEALTH-CARE SUPPORT FEE PURSUANT TO SECTION 25.5-1-1206;

19 (b) ISSUE REVENUE BONDS PAYABLE FROM THE REVENUE OF THE
20 ENTERPRISE;

21 (c) PAY THE REASONABLE, DIRECT, AND INDIRECT ADMINISTRATIVE
22 COSTS OF THE ENTERPRISE, INCLUDING THE REASONABLE ADMINISTRATIVE
23 COSTS OF THE STATE DEPARTMENT AND THE DEPARTMENT OF REVENUE IN
24 CONNECTION WITH THEIR DUTIES RELATING TO THE FEE;

25 (d) (I) ENTER INTO CONTRACTS WITH THIRD PARTIES, INCLUDING
26 THE STATE DEPARTMENT, TO ENGAGE THE SERVICES OF PUBLIC OR PRIVATE
27 ENTITIES, CONTRACTORS, OR CONSULTANTS FOR PROFESSIONAL AND

1 TECHNICAL ASSISTANCE AND TO PROVIDE ADVICE AND OTHER SERVICES
2 RELATED TO CONDUCTING THE AFFAIRS OF THE ENTERPRISE, WITHOUT
3 REGARD TO THE "PROCUREMENT CODE", ARTICLES 101 TO 112 OF TITLE
4 24. THE ENTERPRISE SHALL GENERALLY AVOID USING SINGLE-SOURCE
5 BIDS.

6 (II) THE STATE DEPARTMENT SHALL PROVIDE OFFICE SPACE AND
7 ADMINISTRATIVE STAFF TO THE ENTERPRISE, AS NEEDED, AT FAIR MARKET
8 RATES, PURSUANT TO A CONTRACT ENTERED INTO PURSUANT TO THIS
9 SUBSECTION (4)(d).

10 (e) ADOPT, AMEND, OR REPEAL RULES OR POLICIES FOR THE
11 REGULATION OF THE ENTERPRISE'S AFFAIRS AND THE CONDUCT OF THE
12 ENTERPRISE'S BUSINESS CONSISTENT WITH THIS PART 12;

13 (f) ENGAGE THE ATTORNEY GENERAL'S OFFICE FOR LEGAL
14 SERVICES;

15 (g) ENGAGE THE STATE DEPARTMENT AS NECESSARY TO REVIEW
16 ADMINISTRATIVE DATA FOR PURPOSES OF IDENTIFYING LARGE EMPLOYERS
17 AND DETERMINING A LARGE EMPLOYER'S NUMBER OF SUPPORTED
18 WORKERS;

19 (h) ENGAGE THE DEPARTMENT OF REVENUE TO COLLECT AND
20 ENFORCE THE LARGE EMPLOYER HEALTH-CARE SUPPORT FEE;

21 (i) PREPARE AND SUBMIT AN ANNUAL REPORT OF THE ENTERPRISE'S
22 ACTIVITIES AND FUNDING PURSUANT TO SUBSECTION (6) OF THIS SECTION;

23 (j) SEEK, ACCEPT, AND EXPEND GRANTS OR OTHER MONEY FROM
24 THE FEDERAL GOVERNMENT AND GIFTS, GRANTS, OR DONATIONS FROM
25 OTHER PUBLIC AND PRIVATE SOURCES TO SUPPORT AND ENHANCE
26 ENTERPRISE ACTIVITIES; EXCEPT THAT THE ENTERPRISE SHALL NOT ACCEPT
27 GRANTS FROM THE STATE OR FROM LOCAL GOVERNMENTS UNLESS THE

1 COMBINED TOTAL OF ALL GRANTS FROM SUCH SOURCES IS UNDER TEN
2 PERCENT OF THE ENTERPRISE'S ANNUAL REVENUE; AND

3 (k) EXERCISE ALL RIGHTS AND POWERS NECESSARY OR INCIDENTAL
4 TO OR IMPLIED FROM THE SPECIFIC POWERS AND DUTIES GRANTED IN THIS
5 PART 12.

6 (5) (a) (I) ON OR AFTER THE EFFECTIVE DATE OF THIS PART 12, THE
7 STATE TREASURER MAY TRANSFER UP TO NINETY-FIVE THOUSAND
8 DOLLARS FROM THE GENERAL FUND TO THE FUND FOR THE PURPOSE OF
9 DEFRAYING EXPENSES INCURRED BY THE ENTERPRISE BEFORE IT RECEIVES
10 FEE REVENUE OR REVENUE BOND PROCEEDS. NOTWITHSTANDING ANY
11 OTHER LAW, THE ENTERPRISE MAY ACCEPT AND EXPEND ANY MONEY SO
12 TRANSFERRED, AND, NOTWITHSTANDING ANY STATE FISCAL RULE OR
13 GENERALLY ACCEPTED ACCOUNTING PRINCIPLE THAT COULD OTHERWISE
14 BE INTERPRETED TO REQUIRE A CONTRARY CONCLUSION, THE TRANSFER
15 IS A LOAN FROM THE STATE TREASURER TO THE ENTERPRISE THAT IS
16 REQUIRED TO BE REPAID AND IS NOT A GRANT FOR PURPOSES OF SECTION
17 20 (2)(d) OF ARTICLE X OF THE STATE CONSTITUTION OR AS DEFINED IN
18 SECTION 24-77-102 (7). ALL MONEY TRANSFERRED AS A LOAN TO THE
19 ENTERPRISE IS CREDITED TO THE FUND OR TO AN ACCOUNT WITHIN THE
20 FUND. LOAN LIABILITIES THAT ARE RECORDED IN THE FUND BUT THAT ARE
21 NOT REQUIRED TO BE PAID IN THE CURRENT FISCAL YEAR SHALL NOT BE
22 CONSIDERED WHEN CALCULATING SUFFICIENT STATUTORY FUND BALANCE
23 FOR PURPOSES OF SECTION 24-75-109.

24 (II) NO LATER THAN JULY 1, 2029, THE ENTERPRISE SHALL REPAY
25 THE LOAN RECEIVED PURSUANT TO SUBSECTION (5)(a)(I) OF THIS SECTION
26 AND ACCUMULATED INTEREST. INTEREST ACCRUES ON THE MONEY
27 BORROWED AT A RATE PER ANNUM ON THE MOST RECENTLY ISSUED

1 TEN-YEAR UNITED STATES TREASURY NOTE, ROUNDED TO THE NEAREST
2 ONE-TENTH OF ONE PERCENT, AS REPORTED BY THE "WALL STREET
3 JOURNAL" AS OF THE DATE THE TRANSFER IS MADE, BEGINNING ON THAT
4 DATE AND CONTINUING UNTIL THE DATE ON WHICH THE MONEY IS REPAYED.

5 (b) THIS SUBSECTION (5) IS REPEALED, EFFECTIVE JULY 1, 2030.

6 (6) THE ENTERPRISE SHALL PREPARE AN ANNUAL REPORT
7 REGARDING ITS ACTIVITIES AND FUNDING AND PRESENT THE REPORT TO
8 THE HOUSE OF REPRESENTATIVES HEALTH AND HUMAN SERVICES
9 COMMITTEE AND THE SENATE HEALTH AND HUMAN SERVICES COMMITTEE,
10 OR THEIR SUCCESSOR COMMITTEES. THE ENTERPRISE SHALL ALSO POST
11 THE ANNUAL REPORT ON A PUBLIC-FACING WEBSITE. NOTWITHSTANDING
12 THE REQUIREMENT IN SECTION 24-1-136 (11)(a)(I), THE REQUIREMENT TO
13 SUBMIT A REPORT PURSUANT TO THIS SUBSECTION (6) CONTINUES
14 INDEFINITELY.

15 (7) (a) THE ENTERPRISE BOARD IS SUBJECT TO THE OPEN MEETINGS
16 PROVISIONS OF THE "COLORADO SUNSHINE ACT OF 1972", CONTAINED IN
17 PART 4 OF ARTICLE 6 OF TITLE 24. EXCEPT AS MAY OTHERWISE BE
18 PROVIDED BY FEDERAL LAW OR STATE LAW, THE RECORDS OF THE
19 ENTERPRISE ARE PUBLIC RECORDS, AS DEFINED IN SECTION 24-72-202 (6),
20 AND ARE SUBJECT TO THE "COLORADO OPEN RECORDS ACT", PART 2 OF
21 ARTICLE 72 OF TITLE 24.

22 (b) NOTHING IN THIS PART 12 AUTHORIZES THE DISCLOSURE TO
23 THE PUBLIC BY THE ENTERPRISE, THE BOARD, THE STATE, OR AN EMPLOYER
24 OR ITS AGENT OF ANY INFORMATION THAT WOULD IDENTIFY A SPECIFIC
25 WORKER OR A SPECIFIC WORKER'S STATUS AS A RECIPIENT OF MEDICAL
26 ASSISTANCE BENEFITS.

27 (8) THE ENTERPRISE IS A PUBLIC ENTITY FOR PURPOSES OF PART 2

1 OF ARTICLE 57 OF TITLE 11.

2 **25.5-1-1205. Enterprise board of directors - creation -**
3 **appointment - duties - rules - repeal.**

4 (1) THE LARGE EMPLOYER HEALTH-CARE SUPPORT ENTERPRISE IS
5 GOVERNED BY THE ENTERPRISE BOARD OF DIRECTORS. THE BOARD
6 CONSISTS OF THE FOLLOWING SEVEN VOTING MEMBERS:

7 (a) THE EXECUTIVE DIRECTOR OR THE EXECUTIVE DIRECTOR'S
8 DESIGNEE; AND

9 (b) SIX MEMBERS APPOINTED BY THE GOVERNOR WITH THE ADVICE
10 AND CONSENT OF THE SENATE, INCLUDING:

11 (I) TWO MEMBERS WHO ARE HEALTH-CARE PROVIDERS WHO SERVE
12 PATIENTS WHO RECEIVE MEDICAL ASSISTANCE BENEFITS;

13 (II) ONE MEMBER WHO IS A WORKER WHO RECEIVES OR HAS
14 RECEIVED MEDICAL ASSISTANCE BENEFITS WHILE EMPLOYED;

15 (III) ONE MEMBER WHO REPRESENTS A LOCAL CHAMBER OF
16 COMMERCE;

17 (IV) ONE MEMBER WHO REPRESENTS A LARGE EMPLOYER; AND

18 (V) ONE MEMBER WHO REPRESENTS A COUNTY DEPARTMENT OF
19 HUMAN OR SOCIAL SERVICES.

20 (2) (a) NOTWITHSTANDING SUBSECTION (4)(a) OF THIS SECTION, OF
21 THE FIRST MEMBERS APPOINTED TO THE BOARD PURSUANT TO SUBSECTION
22 (1)(b) OF THIS SECTION, TWO MEMBERS SHALL SERVE AN INITIAL TERM OF
23 TWO YEARS.

24 (b) THE GOVERNOR SHALL MAKE THE INITIAL APPOINTMENTS TO
25 THE BOARD NO LATER THAN NOVEMBER 1, 2026.

26 (c) THIS SUBSECTION (2) IS REPEALED, EFFECTIVE JULY 1, 2027.

27 (3) THE EXECUTIVE DIRECTOR OR THE EXECUTIVE DIRECTOR'S

1 DESIGNEE IS THE CHAIR OF THE BOARD.

2 (4) (a) MEMBERS OF THE BOARD APPOINTED BY THE GOVERNOR
3 SERVE THREE-YEAR TERMS AND SERVE AT THE PLEASURE OF THE
4 GOVERNOR AND MAY BE REMOVED BY THE GOVERNOR. A MEMBER OF THE
5 BOARD MAY SERVE AN UNLIMITED NUMBER OF CONSECUTIVE TERMS.

6 (b) A MEMBER APPOINTED TO FILL A VACANCY SERVES THE
7 REMAINDER OF THE UNEXPIRED TERM OF THE MEMBER WHOSE VACANCY
8 IS BEING FILLED.

9 (c) MEMBERS OF THE BOARD SERVE WITHOUT COMPENSATION BUT
10 MAY BE REIMBURSED FROM MONEY IN THE FUND FOR ACTUAL,
11 REASONABLE, AND NECESSARY EXPENSES, INCLUDING TRAVEL, FOOD, AND
12 LODGING, INCURRED IN THE PERFORMANCE OF THEIR OFFICIAL DUTIES
13 PURSUANT TO THIS PART 12.

14 (5) THE BOARD SHALL MEET AS OFTEN AS NECESSARY TO CARRY
15 OUT ITS DUTIES. THE BOARD IS AUTHORIZED TO:

16 (a) IMPLEMENT AND ADMINISTER THE ENTERPRISE;

17 (b) ESTABLISH BYLAWS, AS APPROPRIATE AND CONSISTENT WITH
18 THIS PART 12, FOR THE BOARD'S EFFECTIVE OPERATION;

19 (c) ESTABLISH ADMINISTRATIVE AND ACCOUNTING PROCEDURES
20 FOR THE OPERATION OF THE ENTERPRISE; AND

21 (d) ADOPT RULES OR POLICIES CONCERNING:

22 (I) THE DETERMINATION AND CALCULATION OF AN EMPLOYER'S
23 SUPPORTED WORKERS;

24 (II) THE DETERMINATION OF THE AMOUNT OF THE FEE PAID BY
25 EACH LARGE EMPLOYER; AND

26 (III) THE USE OF ENTERPRISE REVENUE TO MAINTAIN MEDICAL
27 ASSISTANCE BENEFITS FOR INDIVIDUALS WHO ARE SUPPORTED WORKERS

1 AND TO INCREASE PROVIDER REIMBURSEMENT RATES FOR PROVIDERS OF
2 MEDICAL ASSISTANCE BENEFITS WHO SERVE SUPPORTED WORKERS.

3 (6) IN DETERMINING THE USE AND ALLOCATION OF ENTERPRISE
4 REVENUE, THE BOARD SHALL PRIORITIZE MAINTAINING MEDICAL
5 ASSISTANCE BENEFITS FOR SUPPORTED WORKERS AND SHALL ENSURE THAT
6 EXPENDITURES ARE REASONABLY RELATED TO THE COST OF THE SERVICES
7 PROVIDED TO LARGE EMPLOYERS.

8 **25.5-1-1206. Large employer health-care support fee - annual**
9 **employer report - imposition and collection of enterprise fee - penalty**
10 **- rules.**

11 (1) FOR THE 2027 CALENDAR YEAR, AND CONTINUING EACH
12 CALENDAR YEAR THEREAFTER, THE ENTERPRISE SHALL IMPOSE, ASSESS,
13 AND COLLECT THE LARGE EMPLOYER HEALTH-CARE SUPPORT FEE FROM
14 EACH LARGE EMPLOYER.

15 (2) (a) (I) ON OR BEFORE JANUARY 31, 2028, AND NO LATER THAN
16 EACH JANUARY 31 THEREAFTER, EVERY EMPLOYER THAT EMPLOYED FIVE
17 HUNDRED OR MORE EMPLOYEES IN THE STATE AT ANY TIME DURING THE
18 PRECEDING CALENDAR YEAR SHALL REPORT TO THE ENTERPRISE THE
19 EMPLOYER'S FEDERAL EMPLOYER IDENTIFICATION NUMBER, THE AVERAGE
20 NUMBER OF FULL-TIME, PART-TIME, AND 1099 EMPLOYEES, AND THE
21 NUMBER OF INDIVIDUALS SUBCONTRACTED FOR THE PRIMARY WORK OF
22 THE EMPLOYER, AND, WITH RESPECT TO EACH OF THE EMPLOYER'S
23 EMPLOYEES THAT WERE EMPLOYED AT ANY TIME DURING THE PRECEDING
24 CALENDAR YEAR:

25 (A) THE EMPLOYEE'S FULL LEGAL NAME AND DATE OF BIRTH;

26 (B) THE DATES WHEN THE EMPLOYEE WAS EMPLOYED DURING THE
27 YEAR;

1 (C) THE AVERAGE NUMBER OF HOURS WORKED PER MONTH FOR
2 EACH EMPLOYEE; AND

3 (D) ANY OTHER INFORMATION REQUIRED BY THE ENTERPRISE.

4 (II) THE ENTERPRISE MAY REQUIRE AN EMPLOYER TO FILE THE
5 REPORT REQUIRED PURSUANT TO SUBSECTION (2)(a)(I) OF THIS SECTION
6 ELECTRONICALLY.

7 (III) IN ADDITION TO THE EMPLOYERS REQUIRED TO FILE A REPORT
8 PURSUANT TO SUBSECTION (2)(a)(I) OF THIS SECTION, THE ENTERPRISE
9 MAY REQUIRE ANY OTHER EMPLOYER DOING BUSINESS IN THE STATE TO
10 FILE A REPORT DETAILING THE INFORMATION SET FORTH IN SUBSECTION
11 (2)(a)(I) OF THIS SECTION.

12 (IV) IF AN EMPLOYER NEGLECTS OR REFUSES TO FILE A REPORT
13 PURSUANT TO SUBSECTION (2)(a)(I) OR (2)(a)(III) OF THIS SECTION, OR TO
14 PROVIDE A COPY OF RECORDS AS SET FORTH IN SUBSECTION (2)(e) OF THIS
15 SECTION, THE ENTERPRISE SHALL ESTIMATE THE AMOUNT OF THE LARGE
16 EMPLOYER HEALTH-CARE SUPPORT FEE DUE USING THE BEST INFORMATION
17 THAT MAY BE AVAILABLE. THE AMOUNT OF THE FEE MAY BE ESTIMATED
18 AND ASSESSED BY THE ENTERPRISE AT ANY TIME WITHIN THREE YEARS
19 AFTER THE REPORT IS DUE.

20 (b) (I) ON OR BEFORE MARCH 31, 2028, AND NO LATER THAN EACH
21 MARCH 31 THEREAFTER, THE ENTERPRISE SHALL DETERMINE WHETHER AN
22 EMPLOYER IS A LARGE EMPLOYER, CALCULATE AND IMPOSE THE LARGE
23 EMPLOYER HEALTH-CARE SUPPORT FEE DUE FOR EACH LARGE EMPLOYER,
24 AND SEND WRITTEN NOTICE PURSUANT TO SUBSECTION (2)(b)(IV) OF THIS
25 SECTION TO EACH LARGE EMPLOYER AND TO THE DEPARTMENT OF
26 REVENUE.

27 (II) THE ENTERPRISE SHALL DETERMINE THE AMOUNT OF THE FEE

1 THAT IS REASONABLE BASED ON THE COST OF SERVICES PROVIDED TO
2 LARGE EMPLOYERS, INCLUDING MEDICAL ASSISTANCE SERVICES PROVIDED
3 TO SUPPORTED WORKERS, WHICH FEE AMOUNT THE ENTERPRISE MAY
4 ADJUST PURSUANT TO SUBSECTION (4) OF THIS SECTION.

5 (III) THE ENTERPRISE SHALL DETERMINE THE NUMBER OF
6 SUPPORTED WORKERS FOR EACH EMPLOYER USING AVAILABLE
7 ADMINISTRATIVE DATA AND DATA FROM THE ANNUAL EMPLOYER REPORT
8 REQUIRED PURSUANT TO SUBSECTION (2)(a) OF THIS SECTION. THE
9 ENTERPRISE SHALL ENTER INTO DATA-SHARING AGREEMENTS WITH THE
10 DEPARTMENT OF REVENUE AND THE DEPARTMENT OF LABOR AND
11 EMPLOYMENT, IN ADDITION TO ANY OTHER AGENCIES WITH DATA
12 NECESSARY TO IMPLEMENT THIS SECTION.

13 (IV) THE ENTERPRISE SHALL ISSUE TO EACH LARGE EMPLOYER AND
14 TRANSMIT TO THE DEPARTMENT OF REVENUE A WRITTEN NOTICE OF THE
15 AMOUNT OF THE LARGE EMPLOYER HEALTH-CARE SUPPORT FEE DUE,
16 INSTRUCTIONS AND DUE DATES FOR PAYING THE FEE, AND AN
17 EXPLANATION OF THE PROCEDURE TO REVIEW THE IDENTIFICATION AS A
18 LARGE EMPLOYER, THE CALCULATION OF SUPPORTED WORKERS, OR TO
19 CLAIM THE EXEMPTION FROM THE FEE SPECIFIED IN SUBSECTION (2)(d) OF
20 THIS SECTION. THE NOTICE MAY BE SENT ELECTRONICALLY. THE NOTICE
21 MUST INCLUDE THE LARGE EMPLOYER'S NAME, THE LARGE EMPLOYER'S
22 FEDERAL EMPLOYER IDENTIFICATION NUMBER, THE AMOUNT OF THE LARGE
23 EMPLOYER HEALTH-CARE SUPPORT FEE THAT THE LARGE EMPLOYER IS
24 REQUIRED TO PAY, AND THE DATE THE PAYMENT IS DUE PURSUANT TO THIS
25 SUBSECTION (2).

26 (c) (I) WITHIN SIXTY DAYS AFTER THE DATE OF THE NOTICE ISSUED
27 PURSUANT TO SUBSECTION (2)(b)(IV) OF THIS SECTION, THE EMPLOYER TO

1 WHOM NOTICE WAS ISSUED MAY FILE WITH THE ENTERPRISE A WRITTEN
2 REQUEST FOR REVIEW. THE REQUEST MUST SET FORTH THE REASONS FOR
3 REQUESTED CHANGES TO THE NOTICE. THE REQUEST MAY STATE A CLAIM
4 OF EXEMPTION FROM THE FEE PURSUANT TO SUBSECTION (2)(d) OF THIS
5 SECTION. THE EMPLOYER REQUESTING REVIEW HAS THE BURDEN OF PROOF
6 WITH RESPECT TO ISSUES RAISED IN THE REQUEST. THE ENTERPRISE SHALL
7 NOTIFY THE DEPARTMENT OF REVENUE WHEN A REQUEST FOR REVIEW IS
8 MADE BY AN EMPLOYER, AND THE DEPARTMENT OF REVENUE SHALL HOLD
9 IN ABEYANCE ANY ACTION TO COLLECT THE FEE UNTIL THE DEPARTMENT
10 OF REVENUE RECEIVES NOTICE OF THE ENTERPRISE'S FINAL
11 DETERMINATION PURSUANT TO SUBSECTION (2)(c)(II) OF THIS SECTION.

12 (II) UNLESS THE ENTERPRISE SUMMARILY CANCELS THE NOTICE,
13 THE ENTERPRISE SHALL HOLD A HEARING ON THE REQUEST FOR REVIEW IN
14 ACCORDANCE WITH ARTICLE 4 OF TITLE 24. BASED UPON THE EVIDENCE
15 PRESENTED AT THE HEARING OR FILED WITH THE REQUEST, THE
16 ENTERPRISE SHALL MAKE A FINAL DETERMINATION ON THE REQUEST. THE
17 ENTERPRISE MAY AFFIRM, MODIFY, OR CANCEL THE NOTICE OR MAY GRANT
18 AN EXEMPTION PURSUANT TO SUBSECTION (2)(d)(I) OF THIS SECTION. AN
19 EMPLOYER IS NOT ENTITLED TO A SECOND HEARING REGARDING THE
20 NOTICE. THE ENTERPRISE SHALL PROVIDE WRITTEN NOTICE OF ITS FINAL
21 DETERMINATION TO THE EMPLOYER AND TO THE DEPARTMENT OF
22 REVENUE. THE LARGE EMPLOYER SHALL PAY THE AMOUNT FOUND BY THE
23 ENTERPRISE TO BE DUE WITHIN SIXTY DAYS AFTER THE MAILING OF THE
24 FINAL DETERMINATION.

25 (d) (I) THE ENTERPRISE SHALL EXEMPT A LARGE EMPLOYER FROM
26 PAYMENT OF THE LARGE EMPLOYER HEALTH-CARE SUPPORT FEE IF THE
27 LARGE EMPLOYER DEMONSTRATES THAT THE LARGE EMPLOYER HAS

1 OFFERED AFFORDABLE HEALTH COVERAGE TO WORKERS WHO WORK
2 TWENTY OR MORE HOURS PER WEEK OR EIGHTY OR MORE HOURS PER
3 MONTH.

4 (II) IF AT ANY TIME DURING THE THREE YEARS FOLLOWING THE
5 GRANTING OF THE EXEMPTION BY THE ENTERPRISE THE LARGE EMPLOYER
6 CEASES OFFERING AFFORDABLE HEALTH COVERAGE TO EACH WORKER WHO
7 WORKS TWENTY OR MORE HOURS PER WEEK OR EIGHTY OR MORE HOURS
8 PER MONTH, THE LARGE EMPLOYER SHALL NOTIFY THE ENTERPRISE THAT
9 COVERAGE HAS CEASED. THE ENTERPRISE SHALL COMPUTE THE LARGE
10 EMPLOYER HEALTH-CARE SUPPORT FEE THAT WOULD HAVE BEEN IMPOSED
11 SINCE THE DATE THE EXEMPTION WAS GRANTED AND ISSUE THE LARGE
12 EMPLOYER THE NOTICE REQUIRED BY SUBSECTION (2)(b)(IV) OF THIS
13 SECTION. THE LARGE EMPLOYER MAY REQUEST REVIEW OF THE NOTICE AS
14 SET FORTH IN SUBSECTION (2)(c) OF THIS SECTION.

15 (e) EVERY EMPLOYER DOING BUSINESS IN THE STATE THAT
16 EMPLOYS FIVE HUNDRED OR MORE EMPLOYEES DURING THE CALENDAR
17 YEAR SHALL KEEP COMPLETE AND ACCURATE RECORDS NECESSARY FOR
18 THE DETERMINATION OF THE CORRECT AMOUNT OF THE LARGE EMPLOYER
19 HEALTH-CARE SUPPORT FEE BY THE ENTERPRISE. AN EMPLOYER SHALL
20 PROVIDE A COPY OF THE RECORDS REQUIRED TO BE KEPT PURSUANT TO
21 THIS SUBSECTION (2)(e) AND ANY OTHER RECORDS DEEMED NECESSARY
22 BY THE ENTERPRISE FOR THE DETERMINATION OF THE CORRECT AMOUNT
23 OF THE LARGE EMPLOYER HEALTH-CARE SUPPORT FEE TO THE ENTERPRISE,
24 IF SO REQUESTED. THE ENTERPRISE MAY ESTABLISH THE ACCEPTABLE
25 FORM OF SUCH RECORDS.

26 (f) THE ENTERPRISE AND DEPARTMENT OF REVENUE SHALL ADOPT
27 POLICIES OR RULES CONSISTENT WITH THE RULES CONCERNING THE FILING

1 AND PAYMENT PROVISIONS OF SECTION 39-21-119 THAT APPLY TO THE
2 FILING AND PAYMENT DUTIES IMPOSED BY THIS SECTION.

3 (3) (a) (I) THE DEPARTMENT OF REVENUE SHALL COLLECT AND
4 ENFORCE THE LARGE EMPLOYER HEALTH-CARE SUPPORT FEE ON BEHALF
5 OF THE ENTERPRISE FOLLOWING NOTICE FROM THE ENTERPRISE TO THE
6 DEPARTMENT OF REVENUE PURSUANT TO SUBSECTION (2)(b)(IV) OF THIS
7 SECTION OR UPON RECEIPT OF NOTICE OF FINAL DETERMINATION
8 PURSUANT TO SUBSECTION (2)(c)(II) OF THIS SECTION.

9 (II) THE DEPARTMENT OF REVENUE SHALL RETAIN AN AMOUNT
10 THAT DOES NOT EXCEED THE TOTAL COST OF COLLECTING,
11 ADMINISTERING, AND ENFORCING THE LARGE EMPLOYER HEALTH-CARE
12 SUPPORT FEE AND SHALL TRANSMIT THE AMOUNT RETAINED TO THE STATE
13 TREASURER, WHO SHALL CREDIT IT TO THE APPROPRIATE CASH FUND FOR
14 THE DEPARTMENT OF REVENUE.

15 (b) (I) A LARGE EMPLOYER SHALL PAY THE DEPARTMENT OF
16 REVENUE THE AMOUNT SET FORTH IN THE NOTICE ISSUED BY THE
17 ENTERPRISE PURSUANT TO SUBSECTION (2)(b)(IV) OF THIS SECTION
18 WITHIN SIXTY DAYS AFTER THE MAILING OF THE NOTICE UNLESS THE
19 EMPLOYER TIMELY FILED A WRITTEN REQUEST FOR REVIEW. IF A TIMELY
20 REQUEST FOR REVIEW IS FILED, THE LARGE EMPLOYER SHALL PAY THE
21 DEPARTMENT OF REVENUE THE AMOUNT DUE, IF ANY, AS STATED IN THE
22 FINAL DETERMINATION OF THE ENTERPRISE WITHIN SIXTY DAYS AFTER THE
23 MAILING OF THE FINAL DETERMINATION. THE DEPARTMENT OF REVENUE
24 MAY REQUIRE ELECTRONIC PAYMENT OF ANY AMOUNT DUE PURSUANT TO
25 THIS SECTION.

26 (c) (I) IF A LARGE EMPLOYER DOES NOT PAY THE LARGE EMPLOYER
27 HEALTH-CARE SUPPORT FEE DUE, THE DEPARTMENT OF REVENUE SHALL

1 ADD INTEREST, PURSUANT TO SECTION 39-21-110.5, TO THE UNPAID
2 AMOUNT AND A PENALTY EQUAL TO THE GREATER OF:

3 (A) FIFTEEN DOLLARS; OR

4 (B) TEN PERCENT OF THE UNPAID AMOUNT, PLUS ONE-HALF
5 PERCENT PER MONTH FROM THE DATE WHEN DUE, NOT TO EXCEED
6 EIGHTEEN PERCENT IN THE AGGREGATE.

7 (II) THE DEPARTMENT OF REVENUE SHALL PROCEED TO COLLECT
8 THE UNPAID AMOUNT, AND ANY INTEREST OR PENALTY ADDED TO THE
9 UNPAID AMOUNT, PURSUANT TO ARTICLE 21 OF TITLE 39 IN THE SAME
10 MANNER AS ANY UNPAID TAX, PENALTY, OR INTEREST ASSESSED
11 PURSUANT TO ARTICLE 21 OF TITLE 39. ALL METHODS OF COLLECTION AND
12 REMEDIES AUTHORIZED BY ARTICLE 21 OF TITLE 39 ARE AVAILABLE TO
13 THE DEPARTMENT OF REVENUE FOR PURPOSES OF ENFORCING THIS
14 SECTION.

15 (III) THE DEPARTMENT OF REVENUE SHALL NOT FILE A NOTICE OF
16 LIEN, ISSUE A DISTRRAINT WARRANT, INSTITUTE A SUIT FOR COLLECTION, OR
17 TAKE ANY OTHER ACTION TO COLLECT THE AMOUNT DUE MORE THAN
18 THREE YEARS AFTER THE PAYMENT IS DUE; EXCEPT THAT A NOTICE OF LIEN
19 THAT HAS BEEN FILED PRIOR TO THE EXPIRATION OF THE THREE-YEAR
20 PERIOD SHALL CONTINUE FOR ONE YEAR AFTER THE EXPIRATION OF THE
21 THREE-YEAR PERIOD.

22 (d) THE DEPARTMENT OF REVENUE MAY:

23 (I) GRANT A REASONABLE EXTENSION OF TIME FOR PAYING THE
24 LARGE EMPLOYER HEALTH-CARE SUPPORT FEE;

25 (II) WAIVE, FOR GOOD CAUSE SHOWN, ANY PENALTY OR INTEREST
26 ASSESSED PURSUANT TO THIS SECTION;

27 (III) COMPROMISE ANY CIVIL CASE ARISING PURSUANT TO THIS

1 SECTION AS SET FORTH IN SECTION 39-21-106; AND

2 (IV) ADOPT, AMEND, OR RESCIND RULES NECESSARY FOR THE
3 ADMINISTRATION OF THIS SECTION IN ACCORDANCE WITH ARTICLE 4 OF
4 TITLE 24.

5 (e) EXCEPT FOR THE AMOUNT RETAINED BY THE DEPARTMENT OF
6 REVENUE PURSUANT TO SUBSECTION (3)(a)(II) OF THIS SECTION, MONEY
7 THAT THE DEPARTMENT OF REVENUE COLLECTS PURSUANT TO THIS
8 SECTION IS CUSTODIAL MONEY HELD TEMPORARILY BY THE DEPARTMENT
9 OF REVENUE AND THE STATE TREASURER SOLELY FOR THE PURPOSE OF
10 TRANSFERRING THE MONEY TO THE LARGE EMPLOYER HEALTH-CARE
11 SUPPORT FUND FOR USE BY THE ENTERPRISE. BASED ON THE ENTERPRISE'S
12 STATUS AS AN ENTERPRISE, THE MONEY COLLECTED AND TRANSFERRED TO
13 THE LARGE EMPLOYER HEALTH-CARE SUPPORT FUND IS NOT SUBJECT TO
14 SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION AT ANY TIME
15 DURING THE MONEY'S COLLECTION, TRANSFER, AND USE.

16 (4) THE ENTERPRISE MAY ANNUALLY ADJUST THE FEE AS
17 DETERMINED PURSUANT TO SUBSECTION (2)(b)(II) OF THIS SECTION FOR
18 INFLATION, TO REFLECT THE COST OF SERVICES PROVIDED TO LARGE
19 EMPLOYERS, INCLUDING MEDICAL ASSISTANCE COSTS FOR SUPPORTED
20 WORKERS OR FOR OTHER REASONS DETERMINED BY THE BOARD.

21 (5) THE ENTERPRISE MAY PAY, FROM FEE REVENUE RECEIVED BY
22 THE ENTERPRISE, REASONABLE AND NECESSARY DIRECT AND INDIRECT
23 EXPENSES RELATING TO:

24 (a) SERVICES OR SUPPORT PROVIDED TO THE ENTERPRISE BY THE
25 STATE DEPARTMENT RELATING TO THE PURPOSES OF THE ENTERPRISE; AND

26 (b) THE DEPARTMENT OF REVENUE'S COLLECTION AND
27 ENFORCEMENT OF THE FEE FROM LARGE EMPLOYERS AND TRANSMITTAL

1 OF THE FEE TO THE STATE TREASURER.

2 (6) FOR PURPOSES OF IMPOSING, ASSESSING, AND COLLECTING THE
3 FEE, AN EMPLOYER SHALL COMPLY WITH REQUESTS FOR DATA FROM THE
4 ENTERPRISE, AND ANY STATE AGENCIES REQUESTING DATA ON BEHALF OF
5 THE ENTERPRISE, THAT ARE NECESSARY TO IMPLEMENT THE ENTERPRISE'S
6 POWERS AND DUTIES PURSUANT TO THIS PART 12.

7

8 **25.5-1-1207. Large employer health-care support fund -**
9 **creation - use of money.**

10 (1) THERE IS CREATED IN THE STATE TREASURY THE LARGE
11 EMPLOYER HEALTH-CARE SUPPORT FUND. THE FUND CONSISTS OF:

12 (a) MONEY RECEIVED FROM THE FEE;

13 (b) MONEY RECEIVED FROM THE SALE OF REVENUE BONDS ISSUED
14 BY THE ENTERPRISE;

15

16 (c) MONEY LOANED TO THE ENTERPRISE PURSUANT TO SECTION
17 25.5-1-1204 (5);

18 (d) ANY GIFTS, GRANTS, DONATIONS, OR OTHER MONEY RECEIVED
19 BY THE ENTERPRISE;

20 (e) MONEY APPROPRIATED TO THE FUND BY THE GENERAL
21 ASSEMBLY; AND

22 (f) INTEREST AND INCOME DERIVED FROM THE DEPOSIT AND
23 INVESTMENT OF MONEY IN THE FUND.

24 (2) THE STATE TREASURER SHALL CREDIT ALL INTEREST AND
25 INCOME DERIVED FROM THE DEPOSIT AND INVESTMENT OF MONEY IN THE
26 FUND TO THE FUND.

27 (3) SUBJECT TO ANNUAL APPROPRIATION BY THE GENERAL

1 ASSEMBLY, THE ENTERPRISE MAY EXPEND MONEY FROM THE FUND FOR:

2 (a) THE PURPOSES SPECIFIED IN SECTION 25.5-1-1204 (4); AND

3 (b) ANY OTHER PURPOSES SPECIFIED IN THIS PART 12.

4

5 **SECTION 2.** In Colorado Revised Statutes, 39-21-102, **add** (10)

6 as follows:

7 **39-21-102. Scope.**

8 (10) THIS ARTICLE 21 APPLIES TO THE FEE IMPOSED PURSUANT TO
9 SECTION 25.5-1-1206, BUT ONLY TO THE EXTENT THAT THIS ARTICLE 21 IS
10 NOT INCONSISTENT WITH SECTION 25.5-1-1206.

11 **SECTION 3.** In Colorado Revised Statutes, 39-21-113, **add** (40)

12 as follows:

13 **39-21-113. Reports and returns - rule - repeal.**

14 (40) NOTWITHSTANDING THE PROVISIONS OF THIS SECTION, THE
15 EXECUTIVE DIRECTOR MAY PROVIDE TO THE DEPARTMENT OF HEALTH
16 CARE POLICY AND FINANCING SUCH DETAILED TAXPAYER INFORMATION
17 PERTINENT TO IMPOSING, ASSESSING, AND COLLECTING THE LARGE
18 EMPLOYER HEALTH-CARE SUPPORT FEE PURSUANT TO SECTION
19 25.5-1-1206. ANY INFORMATION PROVIDED PURSUANT TO THIS
20 SUBSECTION (40) MUST REMAIN CONFIDENTIAL, AND ALL PERSONS ARE
21 SUBJECT TO THE LIMITATIONS SPECIFIED IN SUBSECTION (4) OF THIS
22 SECTION AND THE PENALTIES SPECIFIED IN SUBSECTION (6) OF THIS
23 SECTION.

24 **SECTION 4. Safety clause.** The general assembly finds,
25 determines, and declares that this act is necessary for the immediate
26 preservation of the public peace, health, or safety or for appropriations for

- 1 the support and maintenance of the departments of the state and state
- 2 institutions.