

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. 26-0507.02 Sam Anderson x4218

SENATE BILL 26-049

SENATE SPONSORSHIP

Snyder and Frizell,

HOUSE SPONSORSHIP

Camacho,

Senate Committees

Finance
Appropriations

House Committees

A BILL FOR AN ACT

101 **CONCERNING HOMEOWNER NATURAL DISASTER MITIGATION.**

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 adds individuals and homeowners' associations as eligible recipients of assistance from the natural disaster mitigation enterprise fund. The bill also provides that natural disaster mitigation includes installation of "impact-resistant roofing materials" and other "property-specific mitigation action" and provides definitions of the same.

Additionally, the bill creates an income tax deduction for contributions to a catastrophe savings account (CSA), which is a savings account that a homeowner may use to cover the amount of insurance

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.

deductibles for claims stemming from hail, wildfire, or a catastrophic wind event, uninsured losses related to the same, and property-specific mitigation actions. The bill also exempts interest earned by CSAs from income tax.

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

2 **SECTION 1. In Colorado Revised Statutes, 39-22-104, add**
3 **(3)(v), (3)(w), (3)(x), and (4)(ff) as follows:**

4 **39-22-104. Income tax imposed on individuals, estates, and**
5 **trusts - single rate - report - tax preference performance statement**
6 **- legislative declaration - definitions - repeal.**

7 **(3) There shall be added to the federal taxable income:**

8 **(v) FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY**
9 **1, 2025, AN AMOUNT EQUAL TO THE AMOUNT OF EMPLOYER CONTRIBUTION**
10 **THAT AN EMPLOYEE FORFEITS PURSUANT TO SECTION 39-22-558 (3)(c)**
11 **AND THAT THE TAXPAYER HAD PREVIOUSLY SUBTRACTED FROM THE**
12 **TAXPAYER'S FEDERAL TAXABLE INCOME PURSUANT TO SUBSECTION (4)(bb)**
13 **OF THIS SECTION;**

14 **(w) THE AMOUNT OF ANY OVERTIME COMPENSATION EXCLUDED OR**
15 **DEDUCTED FROM FEDERAL GROSS INCOME; AND**

16 **(x) (I) THE AMOUNT RECAPTURED PURSUANT TO SECTION**
17 **39-22-572 (4).**

18 **(II) THIS SUBSECTION (3)(x) IS REPEALED, EFFECTIVE DECEMBER**
19 **31, 2047.**

20 **(4) There shall be subtracted from federal taxable income:**

21 **(ff) (I) CONTRIBUTIONS TO A CATASTROPHE SAVINGS ACCOUNT**
22 **AND THE INTEREST INCOME REALIZED THEREON TO THE EXTENT**
23 **PERMITTED BY SECTION 39-22-572 (3).**

1 (II) THIS SUBSECTION (4)(ff) IS REPEALED, EFFECTIVE DECEMBER
2 31, 2047.

3 SECTION 2. In Colorado Revised Statutes, add 39-22-572 as
4 follows:

5 39-22-572. Catastrophe savings account - legislative
6 declaration - tax preference performance statement - definitions -
7 repeal.

8 (1) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE
9 REQUIRES:

10 (a) "ADMINISTRATOR" MEANS THE DEPARTMENT, A THIRD PARTY
11 SELECTED BY THE DEPARTMENT, OR A THIRD PARTY WITH THE
12 DEPARTMENT TO ADMINISTER THE SUBTRACTION CREATED IN SECTION
13 39-22-104 (4)(ff).

14 (b) "CATASTROPHE SAVINGS ACCOUNT" MEANS A REGULAR
15 SAVINGS OR MONEY MARKET ACCOUNT ESTABLISHED BY A TAXPAYER
16 EXCLUSIVELY FOR THE PURPOSE OF ACCEPTING CONTRIBUTIONS THAT
17 QUALIFY FOR THE SUBTRACTION ALLOWED BY THIS SECTION.

18 (c) "DEPARTMENT" MEANS THE DEPARTMENT OF REVENUE.

19 (d) "FORTIFIED" MEANS A HOMEBUILDING STANDARD PROGRAM
20 FROM THE INSURANCE INSTITUTE FOR BUSINESS AND HOME SAFETY OR A
21 SIMILAR ENTITY DESIGNATED BY THE ADMINISTRATOR THAT RESEARCHES
22 BUILDING MATERIALS SPECIFICALLY DESIGNED TO PREVENT DAMAGE FROM
23 NATURAL DISASTERS.

24 (e) "IMPACT-RESISTANT ROOFING MATERIALS" MEANS A ROOFING
25 MATERIAL THAT HAS BEEN TESTED AND CERTIFIED THROUGH THE
26 UNDERWRITERS LABORATORIES 2218 STANDARD FOR IMPACT RESISTANCE
27 OF PREPARED ROOF COVERING MATERIALS AS A CLASS FOUR MATERIAL

1 AND DESIGNED FOR HAIL RESISTANCE.

2 (f) "LEGAL RESIDENCE" MEANS THE RESIDENCE OF AN INDIVIDUAL
3 THAT IS THE PRINCIPAL OR PRIMARY HOME OR PLACE OF ABODE OF THE
4 INDIVIDUAL AND IS THE PLACE IN WHICH THE INDIVIDUAL'S HABITATION IS
5 FIXED. A LEGAL RESIDENCE MAY INCLUDE A HOUSE OR CONDOMINIUM. A
6 VACANT LOT OR BUSINESS ADDRESS IS NOT A LEGAL RESIDENCE.

7 (g) "NATURAL DISASTER" MEANS A HAIL, WILDFIRE, OR A
8 CATASTROPHIC WIND EVENT.

9 (h) "PROPERTY-SPECIFIC MITIGATION ACTION" MEANS A
10 SCIENCE-BASED MITIGATION ACTION AS DEMONSTRATED BY THE
11 "WILDFIRE PREPARED HOME" DESIGNATION FROM THE INSURANCE
12 INSTITUTE FOR BUSINESS AND HOME SAFETY OR BY A SIMILAR MITIGATION
13 PROGRAM THAT INCLUDES A VERIFICATION AND CERTIFICATION PROCESS
14 AS DESIGNATED BY THE ADMINISTRATOR.

15 (i) "QUALIFIED CATASTROPHE EXPENSE" MEANS THE AMOUNT PAID
16 OR INCURRED BY A QUALIFIED INDIVIDUAL:

17 (I) TO PREPARE FOR THE REPLACEMENT OR REPAIR OR TO REPLACE
18 OR REPAIR THE ROOF OF THE QUALIFIED TAXPAYER'S LEGAL RESIDENCE IN
19 THE STATE AS A RESULT OF DAMAGE CAUSED BY A NATURAL DISASTER,
20 INCLUDING THE ANNUAL COST OF A FORTIFIED ENDORSEMENT TO
21 SUPPLEMENT AN INSURANCE POLICY;

22 (II) FOR SELF-INSURED LOSSES FROM A NATURAL DISASTER FOR
23 THE QUALIFIED TAXPAYER'S LEGAL RESIDENCE IN THE STATE;

24 (III) TO COVER AN INSURANCE DEDUCTIBLE UNDER AN INSURANCE
25 POLICY FOR THE QUALIFIED TAXPAYER'S LEGAL RESIDENCE IN THE STATE
26 THAT COVERS ROOF REPLACEMENT WITH IMPACT-RESISTANT ROOFING
27 MATERIALS, PROPERTY-SPECIFIC MITIGATION ACTION, OR OTHER NATURAL

1 DISASTER DAMAGE;

2 (IV) FOR MITIGATION ACTIONS WITH RESPECT TO THE QUALIFIED
3 TAXPAYER'S LEGAL RESIDENCE IN THE STATE THAT REDUCE THE RISK OF
4 NATURAL DISASTER DAMAGE;

5 (V) FOR EVALUATION SERVICES TO QUALIFY FOR A FORTIFIED
6 DESIGNATION WITH RESPECT TO THE QUALIFIED TAXPAYER'S LEGAL
7 RESIDENCE IN THE STATE; OR

8 (VI) THE COST OF COMPLETING A PROPERTY-SPECIFIC MITIGATION
9 ACTION WITH RESPECT TO THE QUALIFIED TAXPAYER'S LEGAL RESIDENCE
10 IN THE STATE.

11 (j) "QUALIFIED TAXPAYER" MEANS A RESIDENT INDIVIDUAL WHO
12 IS AN INSURANCE POLICYHOLDER FOR A LEGAL RESIDENCE IN THE STATE.

13 (2) A QUALIFIED TAXPAYER MAY ESTABLISH A CATASTROPHE
14 SAVINGS ACCOUNT. A CATASTROPHE SAVINGS ACCOUNT THAT IS
15 REGISTERED PURSUANT TO SUBSECTION (5)(a) OF THIS SECTION IS NOT
16 SUBJECT TO ATTACHMENT OR LEGAL PROCESS IN THE STATE. A QUALIFIED
17 TAXPAYER MAY NOT ESTABLISH MORE THAN ONE CATASTROPHE SAVINGS
18 ACCOUNT; EXCEPT THAT TWO QUALIFIED TAXPAYERS WHO MAY LEGALLY
19 FILE A JOINT RETURN BUT WHO FILE SEPARATE RETURNS AND WHO LIVE IN
20 SEPARATE LEGAL RESIDENCES IN THE STATE MAY EACH ESTABLISH A
21 CATASTROPHE SAVINGS ACCOUNT WITH RESPECT TO THEIR LEGAL
22 RESIDENCE.

23 (3)(a) FOR INCOME TAX YEARS BEGINNING ON OR AFTER JANUARY
24 1, 2027, BUT PRIOR TO JANUARY 1, 2037, TO THE EXTENT INCLUDED IN
25 FEDERAL TAXABLE INCOME, A QUALIFIED TAXPAYER MAY SUBTRACT FROM
26 THE QUALIFIED TAXPAYER'S FEDERAL TAXABLE INCOME:

27 (I) THE AMOUNT CONTRIBUTED TO THE QUALIFIED TAXPAYER'S

1 CATASTROPHE SAVINGS ACCOUNT DURING THE INCOME TAX YEAR;
2 (II) INTEREST INCOME REALIZED DURING THE INCOME TAX YEAR
3 WITH RESPECT TO THE AMOUNT HELD IN THE QUALIFIED TAXPAYER'S
4 CATASTROPHE SAVINGS ACCOUNT; AND
5 (III) ANY SUBTRACTION CARRIED FORWARD PURSUANT TO
6 SUBSECTION (3)(c) OF THIS SECTION.
7 (b) (I) IN THE CASE OF A QUALIFIED TAXPAYER WHO FILES A SINGLE
8 RETURN OR TWO QUALIFIED TAXPAYERS WHO FILE A JOINT RETURN, THE
9 MAXIMUM AMOUNT THAT MAY BE SUBTRACTED PURSUANT TO SUBSECTION
10 (3)(a)(I) OF THIS SECTION IS FIFTY THOUSAND DOLLARS PER INCOME TAX
11 YEAR;
12 (II) (A) EXCEPT AS PROVIDED IN SUBSECTION (3)(b)(II)(B) OF THIS
13 SECTION, IN THE CASE OF TWO QUALIFIED TAXPAYERS WHO MAY LEGALLY
14 FILE A JOINT RETURN BUT WHO FILE SEPARATE RETURNS, THE MAXIMUM
15 AMOUNT THAT MAY BE SUBTRACTED BY EACH QUALIFIED TAXPAYER
16 PURSUANT TO SUBSECTION (3)(a)(I) OF THIS SECTION IS TWENTY-FIVE
17 THOUSAND DOLLARS PER TAX YEAR.
18 (B) IF THE QUALIFIED TAXPAYERS LIVE IN SEPARATE LEGAL
19 RESIDENCES IN THE STATE WITH SEPARATE CATASTROPHE SAVINGS
20 ACCOUNTS, THE MAXIMUM AMOUNT THAT MAY BE SUBTRACTED BY EACH
21 QUALIFIED TAXPAYER PURSUANT TO SUBSECTION (3)(a)(I) OF THIS
22 SECTION IS FIFTY THOUSAND DOLLARS PER TAX YEAR.
23 (c) IF THE SUBTRACTION ALLOWED BY SUBSECTIONS (3)(a)(I) AND
24 (3)(a)(II) EXCEEDS THE QUALIFIED TAXPAYER'S FEDERAL TAXABLE
25 INCOME, THE EXCESS MAY BE CARRIED FORWARD AS A SUBTRACTION FROM
26 SUBSEQUENT YEAR'S FEDERAL TAXABLE INCOME FOR A PERIOD NOT
27 EXCEEDING FIVE YEARS AND SHALL BE APPLIED FIRST TO THE EARLIEST

1 INCOME TAX YEAR POSSIBLE.

2 (4) THE QUALIFIED TAXPAYER SHALL RECAPTURE A SUBTRACTION
3 TAKEN PURSUANT TO SUBSECTION (3)(a) OF THIS SECTION AND ADD TO THE
4 QUALIFIED TAXPAYER'S FEDERAL TAXABLE INCOME THE AMOUNT OF ANY
5 DISTRIBUTION, REFUND, OR OTHER WITHDRAWAL FROM THE QUALIFIED
6 TAXPAYER'S CATASTROPHE SAVINGS ACCOUNT DURING THE INCOME TAX
7 YEAR, EXCEPT TO THE EXTENT THE DISTRIBUTION, REFUND, OR
8 WITHDRAWAL IS USED FOR A QUALIFIED CATASTROPHE EXPENSE.

9 (5) (a) THE QUALIFIED TAXPAYER SHALL REGISTER THE
10 CATASTROPHE SAVINGS ACCOUNT ESTABLISHED PURSUANT TO
11 SUBSECTION (2) OF THIS SECTION WITH THE ADMINISTRATOR. WHEN
12 REGISTERING THE ACCOUNT, THE QUALIFIED TAXPAYER SHALL FURNISH
13 THE ADMINISTRATOR WITH THE QUALIFIED TAXPAYER'S SOCIAL SECURITY
14 NUMBER OR INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER AND ANY
15 OTHER INFORMATION REQUIRED BY THE ADMINISTRATOR. THE
16 ADMINISTRATOR SHALL CONFIRM THAT THE ACCOUNT IS A CATASTROPHE
17 SAVINGS ACCOUNT. THE QUALIFIED TAXPAYER SHALL NOTIFY THE
18 ADMINISTRATOR WITHIN NINETY DAYS AFTER THE QUALIFIED TAXPAYER
19 CLOSES THE CATASTROPHE SAVINGS ACCOUNT.

20 (b) ON OR BEFORE MARCH 31, 2028, AND EACH MARCH 31
21 THEREAFTER UNTIL MARCH 31, 2038, THE ADMINISTRATOR SHALL
22 FURNISH THE DEPARTMENT WITH A SECURE ELECTRONIC REPORT OF THE
23 NAME AND SOCIAL SECURITY NUMBER OR INDIVIDUAL TAXPAYER
24 IDENTIFICATION NUMBER OF EACH QUALIFIED TAXPAYER WITH A
25 REGISTERED CATASTROPHE SAVINGS ACCOUNT.

26 (c) (I) EVERY QUALIFIED TAXPAYER SHALL KEEP AND MAINTAIN
27 FOR A PERIOD OF FOUR YEARS ANY BOOKS AND RECORDS THAT MAY BE

1 NECESSARY TO DETERMINE:

2 (A) THAT THE TAXPAYER IS A QUALIFIED TAXPAYER AND THE
3 ACCOUNT IS A CATASTROPHE SAVINGS ACCOUNT;

4 (B) THE DATES AND AMOUNTS OF CONTRIBUTIONS TO THE
5 CATASTROPHE SAVINGS ACCOUNT;

6 (C) THE AMOUNTS OF INTEREST REALIZED WITH RESPECT TO THE
7 AMOUNT HELD IN THE CATASTROPHE SAVINGS ACCOUNT AND THE DATES
8 WHEN THOSE AMOUNTS WERE REALIZED; AND

9 (D) THE DATES AND AMOUNTS OF ANY DISTRIBUTIONS, REFUNDS,
10 OR OTHER WITHDRAWALS FROM THE CATASTROPHE SAVINGS ACCOUNT
11 AND WHETHER THE AMOUNT DISTRIBUTED, REFUNDED, OR WITHDRAWN
12 WAS USED FOR A QUALIFIED CATASTROPHE EXPENSE.

13 (II) THE ADMINISTRATOR SHALL PERIODICALLY EXAMINE A
14 SAMPLE OF CATASTROPHE SAVINGS ACCOUNTS TO SUBSTANTIATE THAT
15 THE ACCOUNT IS A CATASTROPHE SAVINGS ACCOUNT, THAT THE ACCOUNT
16 HOLDER IS A QUALIFIED TAXPAYER, AND THAT THE QUALIFIED TAXPAYER
17 IS SUBTRACTING AND RECAPTURING THE CORRECT AMOUNTS PURSUANT TO
18 THIS SECTION. UPON REQUEST OF THE ADMINISTRATOR, AN ELIGIBLE
19 TAXPAYER SHALL PRODUCE THE BOOKS AND RECORDS DESCRIBED IN
20 SUBSECTION (5)(c)(I) OF THIS SECTION FOR EXAMINATION BY THE
21 ADMINISTRATOR.

22 (III) FOR THE PURPOSE OF CONDUCTING THE EXAMINATION
23 DESCRIBED IN SUBSECTION (5)(c)(II) OF THIS SECTION, THE DEPARTMENT
24 SHALL FURNISH THE ADMINISTRATOR WITH THE AMOUNTS SUBTRACTED
25 AND RECAPTURED BY EACH QUALIFIED TAXPAYER WHO IS LISTED IN THE
26 REPORT FURNISHED BY THE ADMINISTRATOR PURSUANT TO SUBSECTION
27 (5)(b) OF THIS SECTION FOR EACH TAX YEAR.

1 (IV) (A) IF THE ADMINISTRATOR DETERMINES THAT A TAXPAYER
2 IS NOT A QUALIFIED TAXPAYER, OR THAT THE ACCOUNT IS NOT A
3 CATASTROPHE SAVINGS ACCOUNT, THE ADMINISTRATOR SHALL NOTIFY
4 THE TAXPAYER IN WRITING THAT THEY ARE NOT ELIGIBLE FOR THE
5 SUBTRACTION ALLOWED BY THIS SECTION, REMOVE THE INELIGIBLE
6 TAXPAYER FROM THE LIST DESCRIBED IN SUBSECTION (5)(b) OF THIS
7 SECTION, AND PROMPTLY NOTIFY THE DEPARTMENT IN WRITING OF ITS
8 DETERMINATION.

9 (B) IF THE ADMINISTRATOR DETERMINES THAT A TAXPAYER WAS
10 NOT ELIGIBLE FOR ALL OR PART OF A SUBTRACTION CLAIMED PURSUANT TO
11 SUBSECTION (3) OF THIS SECTION, OR THAT AN AMOUNT SUBTRACTED WAS
12 SUBJECT TO RECAPTURE PURSUANT TO SUBSECTION (4) OF THIS SECTION,
13 THE ADMINISTRATOR SHALL NOTIFY THE DEPARTMENT IN WRITING OF ITS
14 DETERMINATION. THE DEPARTMENT SHALL ISSUE THE TAXPAYER A NOTICE
15 OF DEFICIENCY FOR THE UNPAID TAX OWED, TOGETHER WITH APPLICABLE
16 PENALTIES AND INTEREST, AND PROCEED TO COLLECT THE DEFICIENCY IN
17 THE SAME MANNER AS OTHER TAX DEFICIENCIES.

18 (6) (a) A FINANCIAL INSTITUTION IS NOT REQUIRED TO:

19 (I) DESIGNATE AN ACCOUNT AS A CATASTROPHE SAVINGS
20 ACCOUNT IN THE FINANCIAL INSTITUTION'S ACCOUNT CONTRACTS OR
21 SYSTEMS OR IN ANY OTHER WAY;

22 (II) TRACK THE USE OF MONEY WITHDRAWN FROM A CATASTROPHE
23 SAVINGS ACCOUNT; OR

24 (III) REPORT ANY INFORMATION REGARDING A CATASTROPHE
25 SAVING ACCOUNT TO THE DEPARTMENT OF REVENUE OR ANY OTHER
26 GOVERNMENTAL AGENCY THAT IS NOT OTHERWISE REQUIRED BY LAW.

27 (b) A FINANCIAL INSTITUTION IS NOT RESPONSIBLE OR LIABLE FOR:

1 (I) DETERMINING OR ENSURING THAT A TAXPAYER IS ELIGIBLE FOR
2 A SUBTRACTION UNDER SECTION 39-22-104 (4)(ff);

3 (II) DETERMINING OR ENSURING THAT MONEY IN A CATASTROPHE
4 SAVINGS ACCOUNT IS USED FOR AN ELIGIBLE EXPENSE; OR

5 (III) REPORTING OR REMITTING TAXES OR PENALTIES RELATED TO
6 A TAXPAYER'S USE OF MONEY IN A CATASTROPHE SAVINGS ACCOUNT.

7 (c) IN IMPLEMENTING THIS SECTION, THE DEPARTMENT SHALL NOT
8 ESTABLISH ANY ADMINISTRATIVE REPORTING REQUIREMENT OR OTHER
9 REQUIREMENTS OF FINANCIAL INSTITUTIONS THAT ARE OUTSIDE THE SCOPE
10 OF NORMAL ACCOUNT PROCEDURES.

11 (7) IN ACCORDANCE WITH SECTION 39-21-304 (1), WHICH
12 REQUIRES EACH BILL THAT CREATES A NEW TAX EXPENDITURE TO INCLUDE
13 A TAX PREFERENCE PERFORMANCE STATEMENT AS PART OF A STATUTORY
14 LEGISLATIVE DECLARATION, THE GENERAL ASSEMBLY FINDS AND
15 DECLARES THAT:

16 (a) THE PURPOSE OF THE INCOME TAX SUBTRACTION CREATED IN
17 THIS SECTION IS TO PROVIDE TAX RELIEF FOR CERTAIN INDIVIDUALS,
18 SPECIFICALLY TAXPAYERS WHO INVEST IN NATURAL DISASTER
19 MITIGATION; AND

20 (b) THE GENERAL ASSEMBLY AND THE STATE AUDITOR SHALL
21 MEASURE THE EFFECTIVENESS OF THE SUBTRACTION IN ACHIEVING THE
22 PURPOSE SPECIFIED IN THIS SUBSECTION (7) BASED UPON THE AGGREGATE
23 AMOUNT OF SUBTRACTIONS CLAIMED PURSUANT TO SUBSECTION (3) OF
24 THIS SECTION NET OF THE AGGREGATE AMOUNT ADDED BACK TO A
25 TAXPAYER'S FEDERAL TAXABLE INCOME PURSUANT TO SUBSECTION (4) OF
26 THIS SECTION.

27 (8) THIS SECTION IS REPEALED, EFFECTIVE DECEMBER 31, 2047.

1 **SECTION 3.** In Colorado Revised Statutes, 39-21-113, **add (40)**
2 as follows:

3 **39-21-113. Reports and returns - rule - repeal.**

4 (40) NOTWITHSTANDING THE PROVISIONS OF THIS SECTION, THE
5 EXECUTIVE DIRECTOR SHALL PROVIDE TO THE ADMINISTRATOR DEFINED
6 IN SECTION 39-22-572 (1)(a) THE INFORMATION REQUIRED BY SECTION
7 39-22-572 (5)(c)(III). ANY INFORMATION PROVIDED PURSUANT TO THIS
8 SUBSECTION (40) MUST REMAIN CONFIDENTIAL, AND ALL PERSONS WHO
9 RECEIVE THIS INFORMATION ARE SUBJECT TO THE LIMITATIONS SPECIFIED
10 IN SUBSECTION (4) OF THIS SECTION AND THE PENALTIES SPECIFIED IN
11 SUBSECTION (6) OF THIS SECTION.

12 **SECTION 4. Safety clause.** The general assembly finds,
13 determines, and declares that this act is necessary for the immediate
14 preservation of the public peace, health, or safety or for appropriations for
15 the support and maintenance of the departments of the state and state
16 institutions.