

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

**PREAMENDED**

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

LLS NO. 22-0531.01 Nicole Myers x4326

**HOUSE BILL 22-1258**

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**HOUSE SPONSORSHIP**

**Bird,**

**SENATE SPONSORSHIP**

**(None),**

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**House Committees**

Judiciary  
Appropriations

**Senate Committees**

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**A BILL FOR AN ACT**

101 **CONCERNING THE CREATION OF AN ESSENTIAL SERVICES FOR YOUTH**  
102 **SPECIAL DISTRICT IN EACH JUDICIAL DISTRICT IN THE STATE.**

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**Bill Summary**

*(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)*

The bill creates an essential services for youth special district (district) in each judicial district. The boundaries of each district are coterminous with the boundaries of the judicial district in which it is created. The purposes of each district are to:

- Seek voter approval from registered electors in the district for the levy and collection of a uniform sales and use tax or

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

a property tax, or both, throughout the entire geographical area of the district for the purpose of providing a sustainable funding source for essential services providers to provide services to at-risk youth who reside in the district;

- Upon the approval of the registered electors in the district, to levy and collect a uniform sales and use tax or a property tax, or both, throughout the entire geographical area of the district;
- Distribute the district sales and use tax or property tax revenue to essential services providers to provide services to at-risk youth who reside in the district; and
- Monitor the purposes for which the district tax revenue is used by essential services providers.

A district is inactive until:

- Either the chief judge of the judicial district or the board of directors of the local court-appointed special advocate (CASA) program call a meeting of the appointing authorities of the district board (appointing authorities) to determine whether the district will become active. The appointing authorities include representatives from the judicial district, the local CASA program, the district attorney's office, the child advocacy center in the judicial district, and the counties and municipalities in which the district is located.
- The appointing authorities meet and adopt a resolution by a majority vote declaring that the district will become active; and
- The board of directors of the local CASA program files the resolution with specified entities.

A district that is activated by a vote of the appointing authorities is governed by a board of directors (board) consisting of 9 members. The bill specifies the eligibility criteria to serve on the board, the process by which board directors are appointed, a rotation of appointing authorities, and the powers and duties of the board.

Once appointed, a board is authorized to present to the registered electors of the district a question of whether the district is authorized to levy and collect a sales and use tax, a property tax, or both, in amounts determined by the board.

The bill directs the board to distribute the proceeds of any district tax revenue to essential services providers that provide services to at-risk youth. After deductions for administrative expenses, a board is required to distribute 60% of the tax revenue to the local CASA program in the district and to the child advocacy center in the district as determined by the board. The board is required to distribute the remaining 40% of the



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

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

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

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

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

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

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

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

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

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

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

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

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

1 WHO RESIDE IN THE DISTRICT;

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

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

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

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

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

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

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

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

1 BECOME ACTIVE; OR

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

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

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

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

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

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

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

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

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

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

27 (IX) THE STATE AUDITOR;

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

3 (XI) THE DEPARTMENT OF REVENUE.

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

8 THE SEVEN APPOINTING AUTHORITIES ARE:

9

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

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

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

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

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

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

24 AND

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

27



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

24  
25 (II) IN THE CASE OF A MUNICIPALITY THAT IS IN MORE THAN ONE  
26 JUDICIAL DISTRICT, ONLY THE POPULATION OF THE MUNICIPALITY THAT IS  
27 IN THE JUDICIAL DISTRICT SHALL BE CONSIDERED IN DETERMINING THE

1 SIZE OF THE MUNICIPALITY FOR THE PURPOSE OF THIS SUBSECTION (2)(f).

2 (g) THE COUNTY SHERIFF OF A COUNTY IN WHICH THE DISTRICT IS  
3 LOCATED SHALL APPOINT ONE DIRECTOR, AS SPECIFIED IN THIS  
4 SUBSECTION (2)(g). THE COUNTY SHERIFF OF THE COUNTY WITH THE  
5 LARGEST POPULATION IN WHICH THE DISTRICT IS LOCATED SHALL MAKE  
6 THE INITIAL APPOINTMENT TO THE BOARD, AND EACH SUBSEQUENT  
7 APPOINTMENT SHALL BE MADE BY THE COUNTY SHERIFF OF A COUNTY IN  
8 WHICH THE DISTRICT IS LOCATED BY DESCENDING ORDER OF THE  
9 POPULATION OF THE COUNTY. WHEN THE COUNTY SHERIFF OF EACH  
10 COUNTY IN WHICH THE DISTRICT IS LOCATED HAS MADE AN APPOINTMENT  
11 TO THE BOARD, THE ROTATION OF APPOINTMENTS PURSUANT TO THIS  
12 SUBSECTION (2)(g) SHALL RESTART WITH THE COUNTY SHERIFF OF THE  
13 COUNTY WITH THE LARGEST POPULATION IN WHICH THE DISTRICT IS  
14 LOCATED.

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

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

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

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

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

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

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

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

1 THE BOARD ELECTS A CHAIR.

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

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

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

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

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

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

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

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

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

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

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

11 (e) TO ENTER INTO CONTRACTS;

12 (f) TO SUE AND BE SUED;

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

1 PROVISIONS OF ARTICLE 26 OF TITLE 39;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

9 **32-23-106. Sales and use tax imposed - collection -**  
10 **administration of tax - essential services for youth special district**  
11 **cash fund - creation.** (1) THE SALES AND USE TAX IMPOSED PURSUANT  
12 TO SECTION 32-23-105 IS IN ADDITION TO ANY OTHER SALES AND USE TAX  
13 IMPOSED PURSUANT TO LAW.

14 (2)(a) THE COLLECTION, ADMINISTRATION, AND ENFORCEMENT OF  
15 THE SALES AND USE TAX SHALL BE PERFORMED BY THE EXECUTIVE  
16 DIRECTOR OF THE DEPARTMENT OF REVENUE IN THE SAME MANNER AS THE  
17 COLLECTION, ADMINISTRATION, AND ENFORCEMENT OF THE STATE SALES  
18 AND USE TAX IMPOSED PURSUANT TO ARTICLE 26 OF TITLE 39 INCLUDING  
19 THE RETENTION BY A VENDOR OF THE PERCENTAGE OF THE AMOUNT  
20 REMITTED TO COVER THE VENDOR'S EXPENSE IN THE COLLECTION AND  
21 REMITTANCE OF THE SALES AND USE TAX AS PROVIDED IN SECTION  
22 39-26-105. THE EXECUTIVE DIRECTOR SHALL MAKE MONTHLY  
23 DISTRIBUTIONS OF SALES AND USE TAX COLLECTIONS TO THE DISTRICT.  
24 THE DISTRICT SHALL PAY THE NET INCREMENTAL COST INCURRED BY THE  
25 DEPARTMENT OF REVENUE IN THE ADMINISTRATION AND COLLECTION OF  
26 THE SALES AND USE TAX; EXCEPT THAT IN NO EVENT SHALL THE DISTRICT  
27 PAY IN ANY GIVEN FISCAL YEAR MORE THAN AN AMOUNT EQUAL TO THE

1 AMOUNT PAID BY THE DISTRICT IN ITS FIRST FISCAL YEAR OF OPERATION,  
2 AS ADJUSTED IN ACCORDANCE WITH THE CHANGES IN THE CONSUMER  
3 PRICE INDEX FOR THE UNITED STATES DEPARTMENT OF LABOR, BUREAU OF  
4 LABOR STATISTICS, CONSUMER PRICE INDEX FOR  
5 DENVER-AURORA-LAKEWOOD FOR ALL ITEMS PAID BY ALL URBAN  
6 CONSUMERS, OR ITS APPLICABLE SUCCESSOR INDEX. THE DEPARTMENT OF  
7 REVENUE MAY MAKE EXPENDITURES FOR SUCH COSTS SUBJECT TO ANNUAL  
8 APPROPRIATION BY THE GENERAL ASSEMBLY.

9 (b) (I) A QUALIFIED PURCHASER MAY PROVIDE A DIRECT PAYMENT  
10 PERMIT NUMBER ISSUED PURSUANT TO SECTION 39-26-103.5 TO A VENDOR  
11 OR RETAILER THAT IS LIABLE AND RESPONSIBLE FOR COLLECTING AND  
12 REMITTING ANY SALES TAX LEVIED ON A SALE MADE TO THE QUALIFIED  
13 PURCHASER PURSUANT TO THIS ARTICLE 23. A VENDOR OR RETAILER THAT  
14 HAS RECEIVED A DIRECT PAYMENT PERMIT NUMBER IN GOOD FAITH FROM  
15 A QUALIFIED PURCHASER SHALL NOT BE LIABLE OR RESPONSIBLE FOR  
16 COLLECTION AND REMITTANCE OF A SALES TAX IMPOSED ON A SALE THAT  
17 IS PAID FOR DIRECTLY FROM THE QUALIFIED PURCHASER'S FUNDS AND NOT  
18 THE PERSONAL FUNDS OF AN INDIVIDUAL.

19 (II) A QUALIFIED PURCHASER THAT PROVIDES A DIRECT PAYMENT  
20 PERMIT NUMBER TO A VENDOR OR RETAILER SHALL BE LIABLE AND  
21 RESPONSIBLE FOR THE AMOUNT OF SALES TAX LEVIED ON A SALE MADE TO  
22 THE QUALIFIED PURCHASER PURSUANT TO THIS ARTICLE 23 IN THE SAME  
23 MANNER AS LIABILITY WOULD BE IMPOSED ON A QUALIFIED PURCHASER  
24 FOR STATE SALES TAX PURSUANT TO SECTION 39-26-105.

25 (3) (a) IF THE REGISTERED ELECTORS OF A DISTRICT AUTHORIZE  
26 THE LEVY AND COLLECTION OF A SALES AND USE TAX PURSUANT TO  
27 SECTION 32-23-105 AT A BIENNIAL LOCAL DISTRICT ELECTION, THE

1 DISTRICT SHALL NOT BEGIN THE LEVY AND COLLECTION OF SUCH TAX  
2 BEFORE JANUARY 1 OF THE CALENDAR YEAR FOLLOWING THE CALENDAR  
3 YEAR IN WHICH THE BIENNIAL LOCAL DISTRICT ELECTION WAS HELD.

4 (b) IF THE REGISTERED ELECTORS OF A DISTRICT AUTHORIZE THE  
5 LEVY AND COLLECTION OF A SALES AND USE TAX PURSUANT TO SECTION  
6 32-23-105 AT A GENERAL ELECTION OR AN ELECTION HELD ON THE FIRST  
7 TUESDAY IN NOVEMBER OF AN ODD-NUMBERED YEAR, THE DISTRICT  
8 SHALL NOT BEGIN THE LEVY AND COLLECTION OF SUCH TAX BEFORE JULY  
9 1 OF THE CALENDAR YEAR FOLLOWING THE CALENDAR YEAR IN WHICH THE  
10 GENERAL ELECTION OR ELECTION IN AN ODD-NUMBERED YEAR WAS HELD.

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

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

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

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

27 (b) THE STATE TREASURER SHALL CREDIT ALL INTEREST AND

1 INCOME DERIVED FROM THE DEPOSIT AND INVESTMENT OF MONEY IN THE  
2 FUND TO THE FUND.

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

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

9 **32-23-107. Authorizing election - levy and collection of ad**  
10 **valorem taxes.** (1) A DISTRICT CREATED PURSUANT TO THIS ARTICLE 23  
11 HAS THE POWER, UPON APPROVAL BY THE ELIGIBLE ELECTORS OF THE  
12 DISTRICT, TO LEVY AND COLLECT AD VALOREM TAXES ON AND AGAINST  
13 ALL TAXABLE PROPERTY WITHIN THE DISTRICT. A TAX LEVIED BY A  
14 DISTRICT IN ACCORDANCE WITH THIS SECTION SHALL TAKE EFFECT ON  
15 EITHER JANUARY 1 OR JULY 1 OF THE YEAR SPECIFIED IN THE BALLOT  
16 ISSUE SUBMITTED TO THE ELIGIBLE ELECTORS OF THE DISTRICT.

17 (2) FOR PURPOSES OF COMPLYING WITH THE PROVISIONS OF  
18 SECTION 20(4) OF ARTICLE X OF THE STATE CONSTITUTION AND UPON THE  
19 ADOPTION OF A RESOLUTION BY THE BOARD, THE DISTRICT MAY  
20 SUBMIT TO THE REGISTERED ELECTORS OF THE DISTRICT, AT A GENERAL  
21 ELECTION, AN ELECTION HELD ON THE FIRST TUESDAY IN NOVEMBER OF  
22 AN ODD-NUMBERED YEAR, OR AT A BIENNIAL LOCAL DISTRICT ELECTION,  
23 THE QUESTION OF WHETHER THE DISTRICT SHALL BE AUTHORIZED TO LEVY  
24 AND COLLECT AN AD VALOREM TAX NOT TO EXCEED THE NUMBER OF  
25 MILLS DETERMINED BY THE BOARD PURSUANT TO SUBSECTION (6) OF THIS  
26 SECTION ON AND AGAINST ALL TAXABLE PROPERTY IN THE DISTRICT.

27 (3) A RESOLUTION PURSUANT TO SUBSECTION (2) OF THIS



1 SECTION SHALL INCLUDE, BUT SHALL NOT BE LIMITED TO, THE FOLLOWING  
2 STATEMENTS:

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

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

9 (c) IF THE BOARD DETERMINES PURSUANT TO SUBSECTION (6)(b)  
10 OF THIS SECTION THAT THE AUTHORITY OF THE DISTRICT TO LEVY AND  
11 COLLECT THE AD VALOREM TAX SHALL EXPIRE, THE MONTH, DAY, AND  
12 YEAR ON WHICH SUCH AUTHORITY SHALL EXPIRE.

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

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

19 "SHALL ESSENTIAL SERVICES FOR YOUTH SPECIAL  
20 DISTRICT TAXES BE INCREASED BY \_\_\_\_\_ ANNUALLY IN THE  
21 FIRST FULL YEAR OF SUCH INCREASE, AND BY WHATEVER  
22 ADDITIONAL AMOUNTS ARE RAISED ANNUALLY  
23 THEREAFTER, BY A MILL LEVY INCREASE OF NOT MORE  
24 THAN \_\_\_\_\_ MILLS TO BE USED SOLELY FOR THE PURPOSE OF  
25 PROVIDING ESSENTIAL SERVICES TO AT-RISK YOUTH WHO  
26 RESIDE IN THE DISTRICT AND SHALL ALL REVENUE FROM  
27 SUCH TAX BE COLLECTED, RETAINED, AND SPENT AS A

1 VOTER-APPROVED REVENUE CHANGE, INCLUDING ALL  
2 REVENUE GENERATED BY SUCH TAX IN EXCESS OF THE  
3 LIMITATION PROVIDED IN SECTION 20 OF ARTICLE X OF THE  
4 COLORADO CONSTITUTION?"

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

9 (c) THE BALLOT QUESTION SPECIFIED IN SUBSECTION (5)(a) OF THIS  
10 SECTION AND THE BALLOT TITLE SPECIFIED IN SUBSECTION (5)(b) OF THIS  
11 SECTION MAY BE MODIFIED BY THE BOARD ONLY TO THE EXTENT  
12 NECESSARY TO INCLUDE THE NUMBER OF MILLS TO BE LEVIED AND  
13 COLLECTED, TO SPECIFY AN EXPIRATION OF THE DISTRICT'S AUTHORITY TO  
14 LEVY AND COLLECT AN AD VALOREM TAX, IF APPLICABLE, AND TO  
15 CONFORM TO THE REQUIREMENTS OF ANY CONSTITUTIONAL OR  
16 STATUTORY PROVISION ENACTED AFTER THE EFFECTIVE DATE OF THIS  
17 SUBSECTION (5)(c) OR FINAL DECISION OF A DISTRICT OR APPELLATE  
18 COURT REGARDING THE LEGAL REQUIREMENTS FOR BALLOT QUESTIONS  
19 AND TITLES.

20 (d) IF AT ANY ELECTION A MAJORITY OF THE REGISTERED  
21 ELECTORS OF THE DISTRICT VOTING ON THE QUESTION VOTE  
22 AFFIRMATIVELY ON THE QUESTION AUTHORIZING THE DISTRICT TO LEVY  
23 AND COLLECT THE AD VALOREM TAX SPECIFIED IN SUBSECTION (5)(a) OF  
24 THIS SECTION, SUCH TAX SHALL BE LEVIED, COLLECTED, AND DISTRIBUTED  
25 AS PROVIDED FOR IN THIS ARTICLE 23.

26 (6) THE BOARD OF A DISTRICT THAT SUBMITS A QUESTION TO THE  
27 REGISTERED ELECTORS OF THE DISTRICT PURSUANT TO THIS SECTION

1 SHALL DETERMINE THE FOLLOWING BY A MAJORITY VOTE OF THE BOARD:

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

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

7 **32-23-108. Ad valorem tax imposed - collection -**  
8 **administration of tax.** (1) THE AD VALOREM TAX IMPOSED PURSUANT TO  
9 SECTION 32-23-107 IS IN ADDITION TO ANY OTHER AD VALOREM TAX  
10 IMPOSED PURSUANT TO LAW.

11 (2) IT IS THE DUTY OF THE BODY HAVING AUTHORITY TO LEVY  
12 TAXES WITHIN EACH COUNTY TO LEVY THE TAXES PROVIDED BY SECTION  
13 32-23-107. IT IS THE DUTY OF ALL OFFICIALS CHARGED WITH THE DUTY OF  
14 COLLECTING TAXES TO COLLECT SUCH TAXES AT THE TIME AND IN THE  
15 FORM AND MANNER AND WITH LIKE INTEREST AND PENALTIES AS OTHER  
16 TAXES ARE COLLECTED AND WHEN COLLECTED TO PAY THE SAME TO THE  
17 SPECIAL DISTRICT ORDERING THE LEVY AND COLLECTION. THE PAYMENT  
18 OF SUCH COLLECTIONS SHALL BE PAID MONTHLY INTO THE DEPOSITORY OF  
19 THE DISTRICT TO THE CREDIT OF THE DISTRICT. ALL TAXES LEVIED UNDER  
20 THIS ARTICLE 23, TOGETHER WITH INTEREST THEREON AND PENALTIES FOR  
21 DEFAULT IN PAYMENT THEREOF, AND ALL COSTS OF COLLECTING THE SAME  
22 SHALL CONSTITUTE, UNTIL PAID, A PERPETUAL LIEN ON AND AGAINST THE  
23 PROPERTY TAXED, AND SUCH LIEN SHALL BE ON A PARITY WITH THE TAX  
24 LIEN OF OTHER GENERAL TAXES.

25 **32-23-109. District revenue - distribution.** (1) THE BOARD  
26 SHALL DISTRIBUTE THE PROCEEDS OF ANY TAX COLLECTIONS PURSUANT  
27 TO THIS ARTICLE 23 TO ESSENTIAL SERVICES PROVIDERS AS SPECIFIED IN

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

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

19 (a) A MINIMUM OF SIXTY PERCENT OF THE TAX REVENUE SHALL BE  
20 DISTRIBUTED TO THE LOCAL CASA PROGRAM IN THE DISTRICT AND TO THE  
21 CHILD ADVOCACY CENTER IN THE DISTRICT AS DETERMINED BY THE BOARD  
22 AND SUBJECT TO THE PROVISIONS OF SUBSECTION (5) OF THIS SECTION.  
23 THE LOCAL CASA PROGRAM AND THE CHILD ADVOCACY CENTER SHALL  
24 EACH RECEIVE AT LEAST THIRTY PERCENT OF THE REVENUE DISTRIBUTED  
25 PURSUANT TO THIS SUBSECTION (2)(a).

26 (b) A MAXIMUM OF FORTY PERCENT OF THE TAX REVENUE SHALL  
27 BE DISTRIBUTED THROUGH A GRANT PROGRAM, CREATED PURSUANT TO

1 SECTION 32-23-110, TO ESSENTIAL SERVICES PROVIDERS.

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

5 (I) PROGRAMS THAT ADDRESS THE HEALTH, SAFETY, WELLNESS,  
6 AND MENTAL HEALTH OF ■ YOUTH;

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

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

11 (IV) PROGRAMS THAT PROVIDE FORENSIC SUPPORT, INCLUDING  
12 THE ADMINISTRATION COSTS OF PROVIDING SUCH SUPPORT, SUCH AS  
13 FORENSICALLY INTERVIEWING YOUTH ABOUT THEIR VICTIMIZATION,  
14 PROVIDING VICTIM ADVOCACY TO CHILDREN AND THEIR NONOFFENDING  
15 CARETAKERS, AND PROVIDING MEDICAL EXAMINATIONS; OR

16 (V) THE CONSTRUCTION OF CAPITAL FACILITIES FOR THE  
17 PROVISION OF ESSENTIAL SERVICES.

18 (b) AN ESSENTIAL SERVICES PROVIDER THAT RECEIVES A  
19 DISTRIBUTION OF TAX REVENUE PURSUANT TO SUBSECTION (2) OF THIS  
20 SECTION SHALL NOT USE THE REVENUE FOR DAY CARE, DATA  
21 COLLECTIONS, SCHOOL-BASED EDUCATION, OR FITNESS AND  
22 RECREATIONAL PROGRAMMING.

23 (4) ANY REVENUE RAISED OR GENERATED BY THE DISTRICT SHALL  
24 BE IN ADDITION TO AND SHALL NOT BE USED TO REPLACE ANY FUNDING  
25 THAT THE ESSENTIAL SERVICES PROVIDERS IN THE DISTRICT WOULD  
26 OTHERWISE BE ENTITLED TO RECEIVE FROM THE STATE OR FROM THE  
27 FEDERAL GOVERNMENT. SUCH REVENUE IS INTENDED TO SUPPLEMENT AND

1 NOT SUPPLANT FUNDING FROM OTHER PUBLIC AND PRIVATE SOURCES.

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

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

21 (c) (I) IF THE LOCAL CASA PROGRAM OR THE CHILD ADVOCACY  
22 CENTER DEMONSTRATES TO THE SATISFACTION OF THE BOARD THAT IT HAS  
23 CURED THE STATUTORY DEFICIENCY WITHIN THE SIX-MONTH PERIOD  
24 SPECIFIED IN SUBSECTION (5)(b) OF THIS SECTION, THE LOCAL CASA  
25 PROGRAM OR THE CHILD ADVOCACY CENTER SHALL NOT LOSE ANY  
26 FUNDING ALREADY DISTRIBUTED PURSUANT TO SUBSECTION (2)(a) OF THIS  
27 SECTION AND SHALL REMAIN ELIGIBLE FOR FUTURE DISBURSEMENTS OF

1 DISTRICT TAX REVENUE PURSUANT TO SUBSECTION (2)(a) OF THIS SECTION.


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

20 **32-23-110. District youth essential services providers grant**  
21 **program - creation by board - administration - eligibility criteria -**  
22 **purposes - awards.** (1) (a) THE BOARD OF A DISTRICT THAT IS  
23 AUTHORIZED TO LEVY AND COLLECT A SALES AND USE TAX OR AN AD  
24 VALOREM TAX PURSUANT TO THIS ARTICLE 23 SHALL CREATE A DISTRICT  
25 YOUTH ESSENTIAL SERVICES PROVIDER GRANT PROGRAM, REFERRED TO IN  
26 THIS SECTION AS THE "GRANT PROGRAM", TO PROVIDE GRANTS TO  
27 ELIGIBLE ESSENTIAL SERVICES PROVIDERS TO BE PAID FROM THE TAX

1 REVENUE AVAILABLE FOR DISBURSEMENT BY THE BOARD PURSUANT TO  
2 THIS ARTICLE 23.

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

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

17   
18 (a) BE IN GOOD STANDING WITH THE SECRETARY OF STATE'S OFFICE  
19 FOR AT LEAST TWO YEARS FROM THE DATE THE ESSENTIAL SERVICES  
20 PROVIDER APPLIED FOR A GRANT;

21 (b) HAVE A HISTORY OF SUCCESSFUL DELIVERY OF ESSENTIAL  
22 SERVICES IN THE DISTRICT FOR AT LEAST TWO YEARS FROM THE DATE THE  
23 ESSENTIAL SERVICES PROVIDER APPLIED FOR A GRANT; AND

24 (c) HAVE A HISTORY OF COMPETENT FINANCIAL MANAGEMENT.

25 (3) (a) TO RECEIVE A GRANT PURSUANT TO THIS SECTION, AN  
26 ELIGIBLE ESSENTIAL SERVICES PROVIDER MUST SUBMIT AN APPLICATION  
27 TO THE BOARD IN ACCORDANCE WITH THE POLICIES AND PROCEDURES



1 DEVELOPED BY THE BOARD. THE APPLICATION MUST INCLUDE ANY  
2 CRITERIA OR INFORMATION DETERMINED BY THE BOARD.

3 (b) THE BOARD SHALL REVIEW THE APPLICATIONS RECEIVED AND  
4 SHALL, BY MAJORITY VOTE OF THE BOARD, AWARD THE GRANTS TO  
5 ELIGIBLE ESSENTIAL SERVICES PROVIDERS.

6 (4) THE BOARD SHALL DEVELOP AND IMPLEMENT REPORTING  
7 REQUIREMENTS FOR GRANT RECIPIENTS TO ENSURE THAT GRANT MONEY  
8 IS USED FOR THE PURPOSES SPECIFIED IN THIS ARTICLE 23. IN ADDITION,  
9 THE BOARD SHALL DEVELOP AND IMPLEMENT A PROCESS TO DETERMINE  
10 WHETHER A GRANT RECIPIENT THAT IS NOT IN COMPLIANCE WITH THE  
11 PROVISIONS OF THIS ARTICLE 23 WILL LOSE GRANT MONEY THAT HAS  
12 ALREADY BEEN DISTRIBUTED OR BE INELIGIBLE TO RECEIVE GRANT MONEY  
13 IN THE FUTURE.

14 **SECTION 2. Act subject to petition - effective date.** This act  
15 takes effect at 12:01 a.m. on the day following the expiration of the  
16 ninety-day period after final adjournment of the general assembly; except  
17 that, if a referendum petition is filed pursuant to section 1 (3) of article V  
18 of the state constitution against this act or an item, section, or part of this  
19 act within such period, then the act, item, section, or part will not take  
20 effect unless approved by the people at the general election to be held in  
21 November 2022 and, in such case, will take effect on the date of the  
22 official declaration of the vote thereon by the governor.