HOUSE COMMITTEE OF REFERENCE REPORT

April 26, 2019
Chair of Committee Date
Committee on Appropriations.
After consideration on the merits, the Committee recommends the following:
HB19-1005 be amended as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation:
Amend printed bill, page 3, strike lines 5 through 17 and substitute:
"(c) "ELIGIBLE EARLY CHILDHOOD EDUCATOR" MEANS AN INDIVIDUAL WITH A FEDERAL ADJUSTED GROSS INCOME LESS THAN OR EQUAL TO SEVENTY-FIVE THOUSAND DOLLARS FOR AN INDIVIDUAL FILING A SINGLE RETURN, OR WITH A FEDERAL ADJUSTED GROSS INCOME LESS THAN OR EQUAL TO EIGHTY-FIVE THOUSAND DOLLARS FOR AN INDIVIDUAL FILING A JOINT RETURN, WHO, FOR AT LEAST SIX MONTHS OF THE INCOME TAX YEAR FOR WHICH THE CREDIT IS CLAIMED, HOLDS AN EARLY CHILDHOOD PROFESSIONAL CREDENTIAL AND IS EITHER THE LICENSEE OF AN ELIGIBLE PROGRAM OR EMPLOYED BY AN ELIGIBLE PROGRAM. (d) "ELIGIBLE PROGRAM" MEANS EITHER AN EARLY CHILDHOOD EDUCATION PROGRAM AS DEFINED IN SECTION 26-6.5-101.5 (6.5), OR A LICENSED FAMILY CHILD CARE HOME. AN ELIGIBLE PROGRAM MUST: (I) HAVE HELD AT LEAST A LEVEL TWO QUALITY RATING PURSUANT TO THE COLORADO SHINES QUALITY RATING AND IMPROVEMENT SYSTEM ESTABLISHED IN SECTION 26-6.5-106 FOR THE INCOME TAX YEAR FOR WHICH THE CREDIT IS CLAIMED; AND (II) FOR THE INCOME TAX YEAR FOR WHICH THE CREDIT IS CLAIMED, EITHER: (A) HAVE FISCAL AGREEMENTS WITH THE CHILD CARE ASSISTANCE PROGRAM, OR CCCAP, ESTABLISHED IN PART 8 OF ARTICLE 2 OF TITLE 26;
OR

 $(B) \ \ BE \ AN \ EARLY \ HEAD \ START \ OR \ HEAD \ START \ PROGRAM \ THAT$

- 1 MEETS FEDERAL STANDARDS.".
- 2 Page 3, line 26, strike "JANUARY 1, 2019, BUT BEFORE JANUARY 1, 2024,"
- and substitute "JANUARY 1, 2020, BUT BEFORE JANUARY 1, 2025,".
- 4 Page 4, line 5, strike "ONE THOUSAND" and substitute "FIVE HUNDRED".
- 5 Page 4, lines 7 and 8, strike "ONE THOUSAND FIVE HUNDRED" and
- 6 substitute "SEVEN HUNDRED FIFTY".
- 7 Page 4, line 8, strike "AND".
- 8 Page 4, strike lines 9 through 11 and substitute:
- 9 "(C) EARLY CHILDHOOD PROFESSIONAL III EQUALS ONE THOUSAND
- 10 DOLLARS; AND
- 11 (D) EARLY CHILDHOOD PROFESSIONAL IV, EARLY CHILDHOOD
- 12 PROFESSIONAL V, AND EARLY CHILDHOOD PROFESSIONAL VI EQUALS FIVE
- 13 HUNDRED DOLLARS.".
- Page 4, line 13, strike "JANUARY 1, 2020," and substitute "JANUARY 1,
- 15 2021,".
- Page 4, after line 19 insert:
- 17 "(5) NO LATER THAN JANUARY 1, 2021, AND EACH JANUARY 1
- 18 THEREAFTER THROUGH JANUARY 1, 2025, THE DEPARTMENT OF HUMAN
- 19 SERVICES SHALL PROVIDE THE DEPARTMENT OF REVENUE WITH AN
- 20 ELECTRONIC REPORT OF EACH INDIVIDUAL WHO HELD AN EARLY
- 21 CHILDHOOD PROFESSIONAL CREDENTIAL DURING THE PREVIOUS CALENDAR
- 22 YEAR FOR WHICH THE CREDIT IS ALLOWED. THE REPORT MUST INCLUDE
- 23 THE FOLLOWING INFORMATION, IF AVAILABLE:
- 24 (a) The name of the individual who holds the early
- 25 CHILDHOOD PROFESSIONAL CREDENTIAL;
- 26 (b) The individual's social security number or tax
- 27 IDENTIFICATION NUMBER;
- 28 (c) THE LEVEL OF EARLY CHILDHOOD PROFESSIONAL CREDENTIAL
- 29 HELD BY THE INDIVIDUAL; AND
- 30 (d) THE TIME PERIOD DURING WHICH THE INDIVIDUAL HELD THE
- 31 EARLY CHILDHOOD PROFESSIONAL CREDENTIAL.".

- 1 Renumber succeeding subsection accordingly.
- 2 Page 4, line 20, strike "DECEMBER 31, 2028." and substitute "DECEMBER
- 3 31, 2029.".

8

9

10 11

12

13

14

15

16

- 4 Page 4, line 21, strike "This act" and substitute "(1) Except as provided
- 5 in subsection (2) of section, this act".
- 6 Page 5, after line 3 insert:
 - "(2) (a) This act takes effect only if, at the November 2019 statewide election, a majority of voters do not approve a referred measure that allows the state to increase the cigarette tax, increase the tobacco products tax, and to create a new tax on nicotine products and use a significant portion of the tax revenue for preschool programs and expanded learning opportunities.
 - (b) If the voters at the November 2019 statewide election do not approve a measure described in subsection (2)(a) of this section, then this act takes effect on the date of the official declaration of the vote thereon by the governor."

** *** ** *** **