

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

**INTRODUCED**

LLS NO. 19-0559.02 Jacob Baus x2173

**HOUSE BILL 19-1112**

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**HOUSE SPONSORSHIP**

**Neville,**

**SENATE SPONSORSHIP**

**(None),**

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**House Committees**

State, Veterans, & Military Affairs

**Senate Committees**

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**A BILL FOR AN ACT**

101      **CONCERNING SUPPORT FOR STUDENTS WHO ARE AFFECTED BY SCHOOL**  
102            **SAFETY INCIDENTS, AND, IN CONNECTION THEREWITH,**  
103            **CREATING SCHOOL SAFETY ACCOUNTS AND CREATING STATE**  
104            **INCOME TAX CREDITS FOR SUPPLEMENTAL PAYMENTS AND**  
105            **SUPPLEMENTAL EDUCATION SCHOLARSHIPS.**

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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 the "Child Safety Account Act", which allows for a student who is directly affected by or involved in a safety incident

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.

occurring at a public school, but is not the perpetrator, to qualify for a child safety account. A child safety account is an account that must be used to pay for eligible expenses necessary for the education of the qualified student.

The bill requires the department of education (department) to contract with an entity that will administer the child safety account program (administering entity).

Upon the creation of a child safety account, the department shall transfer to the administering entity an amount equal to the state share of per pupil revenues of the enrolling school district or institute charter school for the budget year in which the account is created and deduct the amount transferred from that amount that the department distributes to the school district's or institute charter school's budget for the budget year.

The general assembly shall annually appropriate to the department the amount required to be transferred from the department to the administering entity for the child safety accounts. In a budget year in which the general assembly does not appropriate a sufficient amount to fully fund the child safety accounts, the department shall reduce the amount transferred to the administering entity for distribution to each child safety account by the same percentage that the deficit bears to the amount required to fully fund the child safety accounts.

If a child safety account has been closed, any amount remaining in the account must be transferred to the department, and the department shall transfer the money to the treasurer for deposit into the general fund.

In order to qualify for a child safety account, the parent of a student must apply to the administering entity.

A child safety account continues to be active without need for renewal, until the qualified student completes twelfth grade or ceases to be enrolled in a participating school or nonpublic home-based educational program.

Any unexpended amount left in the child safety account at the end of a school year remains in the account and may be expended on eligible expenses in subsequent school years and used for eligible expenses while the student remains enrolled in an institution of higher education.

The administering entity is required to monitor the expenses made from money in child safety accounts. If it appears the money in a child safety account was used for an expense that was not an eligible expense, the administering entity is required to convene a review committee to determine whether the expense was an eligible expense, and if not an eligible expense, whether it was a good-faith mistake. The review committee is required to take appropriate action depending upon the outcome of the review.

The administering entity is required to oversee scholarship-granting organizations. A scholarship-granting organization shall accept scholarship applications from qualified students with child

safety accounts, who shall use the awarded amounts to pay for eligible expenses above the amount credited to the child safety account. The scholarship-granting organization shall also accept donations from individuals or corporations for scholarship applicants.

The bill creates an income tax credit for parents of qualified students with child safety accounts for payments of eligible expenses above the amount provided through a child safety account.

The bill creates a tax credit to encourage donations for individuals or corporations that donate to scholarship-granting organizations for scholarships for qualified students with child safety accounts.

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

**SECTION 1.** In Colorado Revised Statutes, **add** article 99 to title 22 as follows:

**ARTICLE 99**

**Child Safety Accounts**

**22-99-101. Short title.** THE SHORT TITLE OF THIS ARTICLE 99 IS THE "CHILD SAFETY ACCOUNT ACT".

**22-99-102. Definitions.** AS USED IN THIS ARTICLE 99, UNLESS THE CONTEXT OTHERWISE REQUIRES:

(1) "ADMINISTERING ENTITY" MEANS THE ENTITY SELECTED BY THE DEPARTMENT TO ADMINISTER THE CHILD SAFETY ACCOUNT PROGRAM.

(2) "CHILD SAFETY ACCOUNT" OR "ACCOUNT" MEANS AN ACCOUNT CREATED AND MANAGED BY THE ADMINISTERING ENTITY FOR EACH QUALIFIED STUDENT WHO IS AFFECTED BY OR INVOLVED IN A SAFETY INCIDENT AND APPLIES FOR A CHILD SAFETY ACCOUNT TO PAY FOR ELIGIBLE EXPENSES.

(3) "CHILD WITH A DISABILITY" MEANS A STUDENT WHO IS IDENTIFIED AS HAVING A DISABILITY AND HAS AN INDIVIDUALIZED EDUCATION PROGRAM AS DEFINED IN SECTION 22-20-103 (15).

(4) "DEPARTMENT" MEANS THE DEPARTMENT OF EDUCATION

1       CREATED AND EXISTING PURSUANT TO SECTION 24-1-115.

2               (5) "ELIGIBLE EXPENSE" MEANS AN EXPENSE NECESSARY FOR THE  
3       EDUCATION OF A QUALIFIED STUDENT. ELIGIBLE EXPENSES INCLUDE BUT  
4       NEED NOT BE LIMITED TO:

5               (a) FULL-TIME OR PART-TIME TUITION AT A PARTICIPATING  
6       SCHOOL;

7               (b) INSTRUCTIONAL MATERIALS;

8               (c) TUTORING BY AN APPROVED SUPPLEMENTAL EDUCATION  
9       SERVICES PROVIDER, AS DEFINED IN SECTION 22-2-129;

10              (d) TRANSPORTATION TO AND FROM SCHOOL;

11              (e) THERAPY NECESSARY TO COPE WITH THE TRAUMA OF A SAFETY  
12       INCIDENT; AND

13              (f) TUITION AT AN INSTITUTION OF HIGHER EDUCATION.

14              (6) "ENROLLING SCHOOL DISTRICT" MEANS THE SCHOOL DISTRICT  
15       IN WHICH A QUALIFIED STUDENT IS ENROLLED WHEN A SAFETY INCIDENT  
16       OCCURS.

17              (7) "INSTITUTE" MEANS THE STATE CHARTER SCHOOL INSTITUTE  
18       ESTABLISHED IN SECTION 22-30.5-503.

19              (8) "INSTITUTE CHARTER SCHOOL" MEANS AN INSTITUTE CHARTER  
20       SCHOOL AUTHORIZED BY THE INSTITUTE PURSUANT TO PART 5 OF ARTICLE  
21       30.5 OF THIS TITLE 22.

22              (9) "INSTITUTION OF HIGHER EDUCATION" MEANS A STATE  
23       INSTITUTION OF HIGHER EDUCATION, AS DEFINED IN SECTION 23-18-102

24       (10)(a); A LOCAL DISTRICT COLLEGE OPERATING PURSUANT TO ARTICLE 71  
25       OF TITLE 23; A PRIVATE COLLEGE OR UNIVERSITY THAT IS AUTHORIZED  
26       PURSUANT TO ARTICLE 2 OF TITLE 23; OR A PRIVATE OCCUPATIONAL  
27       SCHOOL THAT IS AUTHORIZED PURSUANT TO ARTICLE 64 OF TITLE 23.

1 (10) "NONPUBLIC HOME-BASED EDUCATIONAL PROGRAM" HAS THE  
2 SAME MEANING AS PROVIDED IN SECTION 22-33-104.5.

3 (11) "PARENT" MEANS THE PARENT, LEGAL GUARDIAN, OR  
4 CUSTODIAN OF A QUALIFIED STUDENT.

5 (12) "PARTICIPATING SCHOOL" MEANS A NONPUBLIC ELEMENTARY  
6 OR SECONDARY SCHOOL, INCLUDING A NONPUBLIC ONLINE SCHOOL, THAT  
7 IS APPROVED FOR PARTICIPATION BY THE ADMINISTERING ENTITY  
8 PURSUANT TO SECTION 22-99-106.

9 (13) "PROGRAM" MEANS THE CHILD SAFETY ACCOUNT AND  
10 SUPPLEMENTAL EDUCATION SCHOLARSHIP PROGRAM CREATED IN SECTION  
11 22-99-103.

12 (14) "QUALIFIED STUDENT" MEANS A STUDENT WHO:

13 (a) IS ENROLLED IN A PUBLIC SCHOOL IN COLORADO WHEN A  
14 SAFETY INCIDENT OCCURS IN THE PUBLIC SCHOOL;

15 (b) (I) WAS ENROLLED IN A PUBLIC SCHOOL IN COLORADO FOR THE  
16 SCHOOL YEAR PRECEDING THE YEAR IN WHICH THE SAFETY INCIDENT  
17 OCCURS; OR

18 (II) WAS NOT ENROLLED IN A PUBLIC SCHOOL, PRIVATE SCHOOL,  
19 OR NONPUBLIC HOME-BASED EDUCATIONAL PROGRAM DURING THE  
20 SCHOOL YEAR PRECEDING THE YEAR IN WHICH THE SAFETY INCIDENT  
21 OCCURS; AND

22 (c) IS DIRECTLY AFFECTED BY OR INVOLVED IN THE SAFETY  
23 INCIDENT BUT IS NOT THE PERPETRATOR.

24 (15) "SAFETY INCIDENT" MEANS A REPORTED INCIDENT, WHICH  
25 OCCURS WITHIN OR ON THE GROUNDS OF A PUBLIC SCHOOL, OF:

26 (a) BULLYING, AS DEFINED IN SECTION 22-32-109.1 (1)(b);

27 (b) SEXUAL HARASSMENT;

- 1 (c) SEXUAL ABUSE;
- 2 (d) SEXUAL MISCONDUCT;
- 3 (e) GANG ACTIVITY;
- 4 (f) FIGHTING;
- 5 (g) SUICIDE ATTEMPT OR THREAT;
- 6 (h) SHOOTING;
- 7 (i) DRUG USE;
- 8 (j) OTHER ACT OF VIOLENCE; OR
- 9 (k) OTHER INCIDENT THAT A PHYSICIAN, WHO IS LICENSED TO
- 10 PRACTICE MEDICINE IN COLORADO AND WHO EXAMINES A STUDENT WHO
- 11 WAS DIRECTLY AFFECTED BY OR INVOLVED IN THE INCIDENT, FINDS HAS
- 12 THE EFFECT OF A SAFETY INCIDENT ON THE STUDENT.

13 (16) "SCHOLARSHIP-GRANTING ORGANIZATION" MEANS AN  
14 ORGANIZATION AUTHORIZED BY THE ADMINISTERING ENTITY TO ACCEPT  
15 MONEY FROM DONORS AND AWARD THE MONEY FROM DONORS TO  
16 QUALIFIED STUDENTS FOR SUPPLEMENTAL EDUCATION SCHOLARSHIPS.

17 (17) "STATE BOARD" MEANS THE STATE BOARD OF EDUCATION  
18 CREATED IN SECTION 1 OF ARTICLE IX OF THE STATE CONSTITUTION.

19 (18) "STATE SHARE OF PER PUPIL REVENUES" MEANS THE PORTION  
20 OF AN ENROLLING SCHOOL DISTRICT'S PER PUPIL REVENUES, AS DEFINED IN  
21 SECTION 22-54-103 (9.3), FOR THE APPLICABLE BUDGET YEAR THAT IS  
22 FUNDED BY THE ENROLLING SCHOOL DISTRICT'S STATE SHARE OF TOTAL  
23 PROGRAM FUNDING, AS CALCULATED IN SECTION 22-54-106 (1)(b), FOR  
24 THE APPLICABLE BUDGET YEAR.

25 (19) "SUPPLEMENTAL EDUCATION SCHOLARSHIP" MEANS A  
26 SCHOLARSHIP PROVIDED TO A QUALIFIED STUDENT FROM A  
27 SCHOLARSHIP-GRANTING ORGANIZATION FOR SUPPLEMENTAL PAYMENTS.

1 (20) "SUPPLEMENTAL PAYMENT" MEANS THE PAYMENT OF AN  
2 ELIGIBLE EXPENSE ABOVE THE AMOUNT PROVIDED THROUGH A CHILD  
3 SAFETY ACCOUNT.

4 **22-99-103. Child safety account and supplemental education**  
5 **scholarship program - created - department of education - duties -**  
6 **funding.** (1) THERE IS CREATED IN THE DEPARTMENT OF EDUCATION THE  
7 CHILD SAFETY ACCOUNT AND SUPPLEMENTAL EDUCATION SCHOLARSHIP  
8 PROGRAM TO ESTABLISH STATE-FUNDED CHILD SAFETY ACCOUNTS AND  
9 ENCOURAGE THE DONATION OF PRIVATE SCHOLARSHIPS TO ASSIST  
10 PARENTS IN PAYING THE ELIGIBLE EXPENSES INCURRED IN MEETING THE  
11 NEEDS OF THEIR CHILDREN WHO ARE DIRECTLY AFFECTED BY OR INVOLVED  
12 IN, BUT NOT PERPETRATORS OF, SCHOOL SAFETY INCIDENTS.

13 (2) NO LATER THAN OCTOBER 1, 2019, THE DEPARTMENT SHALL  
14 ISSUE A REQUEST FOR PROPOSALS FOR AN ORGANIZATION TO ADMINISTER  
15 THE PROGRAM. THE STATE BOARD SHALL SELECT AND CONTRACT WITH AN  
16 ORGANIZATION THAT HAS DEMONSTRATED SUCCESS IN ADMINISTERING  
17 FINANCIAL ACCOUNTS AND IS CAPABLE OF EFFICIENTLY IMPLEMENTING A  
18 SYSTEM FOR PAYMENT BY ELECTRONIC FUNDS TRANSFER OF MONEY FROM  
19 CHILD SAFETY ACCOUNTS. THE STATE BOARD SHALL SELECT THE  
20 ADMINISTERING ENTITY AND ENTER INTO A CONTRACT WITH THE  
21 ADMINISTERING ENTITY NO LATER THAN FEBRUARY 1, 2020, WHICH  
22 CONTRACT IS SUBJECT TO ANNUAL REVIEW AND RENEWAL.

23 (3)(a) UPON RECEIVING NOTICE FROM THE ADMINISTERING ENTITY  
24 THAT A CHILD SAFETY ACCOUNT IS CREATED FOR A QUALIFIED STUDENT  
25 WHO WAS ENROLLED IN A SCHOOL DISTRICT, THE DEPARTMENT SHALL, AS  
26 SOON AS PRACTICABLE, TRANSFER TO THE ADMINISTERING ENTITY AN  
27 AMOUNT EQUAL TO THE STATE SHARE OF PER PUPIL REVENUES OF THE

1 ENROLLING SCHOOL DISTRICT FOR THE BUDGET YEAR IN WHICH THE  
2 ACCOUNT IS CREATED PLUS, IF THE QUALIFIED STUDENT IS A CHILD WITH  
3 A DISABILITY, ANY AMOUNT ALLOCATED TO THE ENROLLING SCHOOL  
4 DISTRICT PURSUANT TO SECTION 22-20-114 ON BEHALF OF THE QUALIFIED  
5 STUDENT FOR THE BUDGET YEAR IN WHICH THE ACCOUNT IS CREATED. THE  
6 DEPARTMENT SHALL DEDUCT THE AMOUNT TRANSFERRED FROM THE  
7 AMOUNT THAT THE DEPARTMENT DISTRIBUTES TO THE ENROLLING SCHOOL  
8 DISTRICT FOR THE BUDGET YEAR IN WHICH THE CHILD SAFETY ACCOUNT  
9 IS CREATED.

10 (b) UPON RECEIVING NOTICE FROM THE ADMINISTERING ENTITY  
11 THAT A CHILD SAFETY ACCOUNT IS CREATED FOR A QUALIFIED STUDENT  
12 WHO WAS ENROLLED IN AN INSTITUTE CHARTER SCHOOL, THE  
13 DEPARTMENT SHALL, AS SOON AS PRACTICABLE, TRANSFER TO THE  
14 ADMINISTERING ENTITY AN AMOUNT EQUAL TO THE PER PUPIL REVENUES  
15 OF THE ACCOUNTING DISTRICT FOR THE INSTITUTE CHARTER SCHOOL, AS  
16 DEFINED IN SECTION 22-54-103, FOR THE APPLICABLE BUDGET YEAR PLUS,  
17 IF THE QUALIFIED STUDENT IS A CHILD WITH A DISABILITY, ANY AMOUNT  
18 ALLOCATED TO THE INSTITUTE PURSUANT TO SECTION 22-20-114 ON  
19 BEHALF OF THE QUALIFIED STUDENT FOR THE BUDGET YEAR IN WHICH THE  
20 ACCOUNT IS CREATED. THE DEPARTMENT SHALL DEDUCT THE AMOUNT  
21 TRANSFERRED FROM THE AMOUNT THAT THE DEPARTMENT DISTRIBUTES  
22 TO THE INSTITUTE FOR THE INSTITUTE CHARTER SCHOOL FOR THE BUDGET  
23 YEAR IN WHICH THE CHILD SAFETY ACCOUNT IS CREATED.

24 (c) NOTWITHSTANDING ANY PROVISION OF THIS SUBSECTION (3) TO  
25 THE CONTRARY, IN THE YEAR THAT A CHILD SAFETY ACCOUNT IS INITIALLY  
26 CREATED, THE DEPARTMENT SHALL PRORATE THE AMOUNT TRANSFERRED  
27 TO THE ADMINISTERING ENTITY PURSUANT TO SUBSECTION (3)(a) OR (3)(b)

1 OF THIS SECTION BASED ON THE AMOUNT OF TIME REMAINING IN THE  
2 BUDGET YEAR.

3 (d) THE ADMINISTERING ENTITY SHALL ANNUALLY PROVIDE  
4 INFORMATION TO THE DEPARTMENT CONCERNING THE ACTIVE CHILD  
5 SAFETY ACCOUNTS FOR THE UPCOMING BUDGET YEAR, AND THE  
6 DEPARTMENT SHALL TRANSFER TO THE ADMINISTERING ENTITY THE  
7 AMOUNTS DESCRIBED IN SUBSECTIONS (3)(a) AND (3)(b) OF THIS SECTION,  
8 AS APPLICABLE FOR EACH CHILD SAFETY ACCOUNT, ADJUSTED FOR THE  
9 APPLICABLE BUDGET YEAR.

10 (4) IF THE ADMINISTERING ENTITY CLOSES A CHILD SAFETY  
11 ACCOUNT PURSUANT TO SECTION 22-99-105 (2) OR (4)(d)(III) OR SECTION  
12 22-99-107 AND TRANSFERS ANY MONEY REMAINING IN THE ACCOUNT TO  
13 THE DEPARTMENT, THE DEPARTMENT SHALL TRANSFER THE MONEY  
14 RECEIVED TO THE STATE TREASURER FOR DEPOSIT INTO THE GENERAL  
15 FUND.

16 (5) THE GENERAL ASSEMBLY SHALL ANNUALLY APPROPRIATE TO  
17 THE DEPARTMENT THE AMOUNT REQUIRED FOR THE TRANSFERS TO THE  
18 ADMINISTERING ENTITY FOR CHILD SAFETY ACCOUNTS PURSUANT TO  
19 SUBSECTION (3)(d) OF THIS SECTION. IN A BUDGET YEAR IN WHICH THE  
20 GENERAL ASSEMBLY DOES NOT APPROPRIATE A SUFFICIENT AMOUNT TO  
21 FULLY FUND THE CHILD SAFETY ACCOUNTS THAT ARE FUNDED PURSUANT  
22 TO SUBSECTION (3)(d) OF THIS SECTION, THE DEPARTMENT SHALL REDUCE  
23 THE AMOUNT DISTRIBUTED TO EACH CHILD SAFETY ACCOUNT PURSUANT  
24 TO SUBSECTION (3)(d) OF THIS SECTION BY THE SAME PERCENTAGE THAT  
25 THE DEFICIT BEARS TO THE AMOUNT REQUIRED TO FULLY FUND THE CHILD  
26 SAFETY ACCOUNTS AUTHORIZED BY THIS SECTION.

27 **22-99-104. Child safety account and educational scholarships**

1 **program - administering entity - duties - funding.** (1) IN  
2 ADMINISTERING THE PROGRAM, THE ADMINISTERING ENTITY SHALL:

3 (a) PUBLICIZE THE PROGRAM TO PARENTS THROUGHOUT THE  
4 STATE, INCLUDING A DESCRIPTION OF THE QUALIFICATIONS AND  
5 APPLICATION PROCESS FOR PARTICIPATING IN THE PROGRAM, THE  
6 OPERATION AND LAWFUL USE OF CHILD SAFETY ACCOUNTS, THE LIST OF  
7 PARTICIPATING SCHOOLS, AND THE AVAILABILITY AND USE OF  
8 SUPPLEMENTAL EDUCATION SCHOLARSHIPS;

9 (b) ESTABLISH AND IMPLEMENT THE PROCESS BY WHICH A PARENT  
10 MAY APPLY TO RECEIVE A CHILD SAFETY ACCOUNT FOR THE PARENT'S  
11 QUALIFIED STUDENT, AS PROVIDED IN SECTION 22-99-105;

12 (c) MAINTAIN CLEAR ACCOUNTING AND SEPARATE ACCOUNTS FOR  
13 OPERATIONAL MONEY AND MONEY DEPOSITED INTO CHILD SAFETY  
14 ACCOUNTS;

15 (d) IMPLEMENT A SYSTEM FOR PAYMENT BY ELECTRONIC FUNDS  
16 TRANSFER OF MONEY FROM CHILD SAFETY ACCOUNTS AND OVERSEE THE  
17 CONTINUING OPERATIONS OF CHILD SAFETY ACCOUNTS;

18 (e) COMPLETE AND SUBMIT TO THE DEPARTMENT AN ANNUAL  
19 INDEPENDENT FINANCIAL AUDIT IN ACCORDANCE WITH TIMELINES SET BY  
20 THE DEPARTMENT;

21 (f) MONITOR AND ENFORCE THE LAWFUL USE OF CHILD SAFETY  
22 ACCOUNT MONEY AS PROVIDED IN SECTION 22-99-107;

23 (g) REVIEW AND APPROVE SCHOOLS THAT APPLY TO PARTICIPATE  
24 IN THE PROGRAM AS PROVIDED IN SECTION 22-99-106;

25 (h) PROVIDE INFORMATION TO THE DEPARTMENT CONCERNING  
26 CHILD SAFETY ACCOUNTS AS PROVIDED IN THIS ARTICLE 99;

27 (i) REVIEW, APPROVE, AND OVERSEE SCHOLARSHIP-GRANTING

1 ORGANIZATIONS THAT PARTICIPATE IN THE PROGRAM AS PROVIDED IN  
2 SECTION 22-99-108; AND

3 (j) ISSUE TAX CREDIT CERTIFICATES FOR DONATIONS TO  
4 SCHOLARSHIP-GRANTING ORGANIZATIONS FOR EDUCATIONAL  
5 SCHOLARSHIPS AS PROVIDED IN SECTION 39-22-543.

6 (2) THE ADMINISTERING ENTITY MAY RETAIN FROM EACH CHILD  
7 SAFETY ACCOUNT UP TO THREE PERCENT OF THE AMOUNT THAT IT  
8 ANNUALLY RECEIVES FROM THE DEPARTMENT FOR EACH ACCOUNT TO  
9 OFFSET THE COSTS THAT THE ADMINISTERING ENTITY INCURS IN  
10 ADMINISTERING THE PROGRAM. THE CONTRACT BETWEEN THE STATE  
11 BOARD AND THE ADMINISTERING ENTITY MUST NOT INCLUDE ANY  
12 ADDITIONAL AMOUNT OF REMUNERATION TO THE ADMINISTERING ENTITY  
13 FROM THE STATE.

14 **22-99-105. Child safety account - application - oversight.**

15 (1) TO OBTAIN A CHILD SAFETY ACCOUNT THROUGH THE PROGRAM, A  
16 PARENT MUST APPLY TO THE ADMINISTERING ENTITY IN ACCORDANCE  
17 WITH THE PROCESS AND TIMELINES ESTABLISHED BY THE ADMINISTERING  
18 ENTITY. AT A MINIMUM, THE APPLICATION MUST INCLUDE:

19 (a) IDENTIFICATION OF THE SCHOOL DISTRICT OR INSTITUTE  
20 CHARTER SCHOOL IN WHICH THE PARENT'S CHILD IS ENROLLED AT THE  
21 TIME OF APPLICATION OR WAS ENROLLED AT THE TIME THE SAFETY  
22 INCIDENT OCCURRED;

23 (b) AN EXPLANATION OF THE SAFETY INCIDENT GIVING RISE TO THE  
24 APPLICATION AND EVIDENCE THAT THE PARENT'S CHILD MEETS THE  
25 DEFINITION OF A QUALIFIED STUDENT. IF THE PARENT'S CHILD WAS  
26 DIRECTLY AFFECTED BY OR INVOLVED IN A SAFETY INCIDENT AS  
27 DESCRIBED IN SECTION 22-99-102 (15)(k), THE DOCUMENTARY EVIDENCE

1 MUST INCLUDE A STATEMENT FROM THE CHILD'S DOCTOR.

2 (c) EVIDENCE THAT THE PARENT ATTEMPTED TO ADDRESS OR  
3 RESOLVE THE SAFETY ISSUES INVOLVING THE PARENT'S CHILD WITH THE  
4 ENROLLING SCHOOL DISTRICT BUT WAS UNABLE TO REACH AN AGREEMENT  
5 OR RESOLUTION THAT WAS SATISFACTORY TO THE PARENT WITHIN A  
6 REASONABLE TIME; AND

7 (d) A STATEMENT THAT THE PARENT'S CHILD IS NO LONGER  
8 ENROLLED IN THE SCHOOL DISTRICT OR INSTITUTE CHARTER SCHOOL, OR  
9 WILL WITHDRAW FROM THE SCHOOL DISTRICT OR INSTITUTE CHARTER  
10 SCHOOL WHEN THE CHILD SAFETY ACCOUNT IS APPROVED, AND THE CHILD  
11 IS OR WILL BE ENROLLED IN A PARTICIPATING SCHOOL OR A NONPUBLIC  
12 HOME-BASED EDUCATIONAL PROGRAM.

13 (2) THE ADMINISTERING ENTITY SHALL REVIEW EACH APPLICATION  
14 RECEIVED. UPON CONFIRMING THAT THE APPLYING PARENT'S CHILD IS A  
15 QUALIFIED STUDENT AND THAT THE QUALIFIED STUDENT IS NO LONGER  
16 ENROLLED IN, OR WILL WITHDRAW AS SOON AS PRACTICABLE FROM, THE  
17 ENROLLING SCHOOL DISTRICT OR AN INSTITUTE CHARTER SCHOOL, THE  
18 ADMINISTERING ENTITY SHALL CREATE A CHILD SAFETY ACCOUNT FOR THE  
19 APPLYING PARENT. AT THE TIME AN ACCOUNT IS CREATED, THE PARENT  
20 MUST SIGN A PARTICIPATION AGREEMENT CREATED BY THE  
21 ADMINISTERING ENTITY IN WHICH THE PARENT AGREES TO USE THE MONEY  
22 IN THE ACCOUNT ONLY FOR ELIGIBLE EXPENSES AND MEET THE  
23 RESPONSIBILITIES OF PARTICIPATING IN THE PROGRAM, AS IDENTIFIED BY  
24 THE ADMINISTERING ENTITY. IF THE PARENT REFUSES TO SIGN OR FAILS TO  
25 COMPLY WITH THE AGREEMENT, THE ADMINISTERING ENTITY SHALL CLOSE  
26 THE CHILD SAFETY ACCOUNT AND TRANSFER ANY MONEY REMAINING IN  
27 THE ACCOUNT TO THE DEPARTMENT FOR DEPOSIT INTO THE GENERAL FUND

1 AS PROVIDED IN SECTION 22-99-103 (4).

2 (3) (a) THE ADMINISTERING ENTITY SHALL PROVIDE TO EACH  
3 PARENT WHO HAS A CHILD SAFETY ACCOUNT INFORMATION CONCERNING  
4 THE OPERATION OF THE ACCOUNT, INCLUDING A DESCRIPTION OF ELIGIBLE  
5 EXPENSES. UPON RECEIVING THE TRANSFER OF MONEY FOR THE QUALIFIED  
6 STUDENT'S ACCOUNT PURSUANT TO SECTION 22-99-103 (3), THE  
7 ADMINISTERING ENTITY SHALL ISSUE TO THE PARENT A DEBIT CARD FOR  
8 THE QUALIFIED STUDENT'S ACCOUNT. FOR THE INTERVAL BETWEEN  
9 CREATION AND FUNDING OF THE ACCOUNT, IF THE PARENT HAS ENROLLED  
10 OR IS PLANNING TO ENROLL THE QUALIFIED STUDENT IN A PARTICIPATING  
11 SCHOOL, THE ADMINISTERING ENTITY SHALL PROVIDE TO THE PARENT A  
12 LETTER THAT CONFIRMS THE CREATION OF THE ACCOUNT FOR THE  
13 QUALIFIED STUDENT, STATES THE AMOUNT THAT IS EXPECTED TO BE  
14 DEPOSITED INTO THE ACCOUNT, AND PROVIDES THE DATE ON WHICH THE  
15 MONEY IS EXPECTED TO BE AVAILABLE TO THE PARENT. THE PARENT MAY  
16 PRESENT THE LETTER AS EVIDENCE OF FUTURE PAYMENT TO THE  
17 PARTICIPATING SCHOOL.

18 (b) THE PARENT OF A QUALIFIED STUDENT WHO RECEIVES A CHILD  
19 SAFETY ACCOUNT MAY MAKE SUPPLEMENTAL PAYMENTS IN ADDITION TO  
20 THE AMOUNT PROVIDED THROUGH A CHILD SAFETY ACCOUNT AND MAY  
21 CLAIM A STATE TAX CREDIT FOR THE AMOUNT OF THE SUPPLEMENTAL  
22 PAYMENTS AS PROVIDED IN SECTION 39-22-542.

23 (4) (a) ANNUALLY IN ACCORDANCE WITH TIMELINES ESTABLISHED  
24 BY THE ADMINISTERING ENTITY, THE PARENT OF A QUALIFIED STUDENT  
25 WHO HAS A CHILD SAFETY ACCOUNT SHALL CONFIRM WITH THE  
26 ADMINISTERING ENTITY THAT THE QUALIFIED STUDENT IS ENROLLED IN A  
27 PARTICIPATING SCHOOL OR IS PARTICIPATING IN A NONPUBLIC,

1 HOME-BASED EDUCATIONAL PROGRAM. A CHILD SAFETY ACCOUNT  
2 CONTINUES TO BE ACTIVE WITHOUT NEED FOR RENEWAL AND IS FUNDED  
3 AS PROVIDED IN SECTION 22-99-103 (3)(d) AND (5) UNTIL THE QUALIFIED  
4 STUDENT COMPLETES TWELFTH GRADE OR CEASES TO BE ENROLLED IN A  
5 PARTICIPATING SCHOOL OR A PARTICIPATING NONPUBLIC HOME-BASED  
6 EDUCATIONAL PROGRAM. ANY UNEXPENDED AMOUNT IN AN ACCOUNT AT  
7 THE END OF A SCHOOL YEAR REMAINS IN THE ACCOUNT, AND THE  
8 QUALIFIED STUDENT'S PARENT MAY EXPEND IT ON ELIGIBLE EXPENSES IN  
9 SUBSEQUENT SCHOOL YEARS.

10 (b) ANY ACCRUED INTEREST IN A CHILD SAFETY ACCOUNT  
11 REMAINS IN THE ACCOUNT, AND THE QUALIFIED STUDENT'S PARENT MAY  
12 EXPEND IT ON ELIGIBLE EXPENSES. THE MONEY DEPOSITED INTO A  
13 QUALIFIED STUDENT'S ACCOUNT AND ANY INTEREST EARNED ON MONEY  
14 IN THE ACCOUNT DO NOT CONSTITUTE TAXABLE INCOME TO THE PARENT.

15 (c) IF A QUALIFIED STUDENT WHO HAS A CHILD SAFETY ACCOUNT  
16 CEASES TO BE ENROLLED IN A PARTICIPATING SCHOOL OR A PARTICIPATING  
17 NONPUBLIC HOME-BASED EDUCATIONAL PROGRAM BEFORE COMPLETING  
18 TWELFTH GRADE, THE STUDENT'S PARENT SHALL NOTIFY THE  
19 ADMINISTERING ENTITY. THE ADMINISTERING ENTITY SHALL IMMEDIATELY  
20 CLOSE THE QUALIFIED STUDENT'S ACCOUNT AND TRANSFER ANY AMOUNT  
21 REMAINING IN THE ACCOUNT TO THE DEPARTMENT FOR DEPOSIT INTO THE  
22 GENERAL FUND AS PROVIDED IN SECTION 22-99-103 (4).

23 (d) (I) WHEN A QUALIFIED STUDENT COMPLETES TWELFTH GRADE,  
24 THE QUALIFIED STUDENT OR THE STUDENT'S PARENT SHALL NOTIFY THE  
25 ADMINISTERING ENTITY. THE ADMINISTERING ENTITY SHALL NOTIFY THE  
26 DEPARTMENT THAT THE QUALIFIED STUDENT HAS COMPLETED TWELFTH  
27 GRADE, AND THE DEPARTMENT SHALL NO LONGER TRANSFER MONEY TO

1 THE ADMINISTERING ENTITY FOR THE QUALIFIED STUDENT'S ACCOUNT.

2 (II) IF, IN THE NOTICE, THE QUALIFIED STUDENT ALSO NOTIFIES THE  
3 ADMINISTERING ENTITY THAT THE STUDENT HAS ENROLLED IN AN  
4 INSTITUTION OF HIGHER EDUCATION, THE ADMINISTERING ENTITY SHALL  
5 MAINTAIN THE QUALIFIED STUDENT'S CHILD SAFETY ACCOUNT AS AN  
6 ACTIVE ACCOUNT, AND THE QUALIFIED STUDENT MAY USE THE MONEY IN  
7 THE ACCOUNT FOR ELIGIBLE EXPENSES SO LONG AS THE QUALIFIED  
8 STUDENT REMAINS ENROLLED IN AN INSTITUTION OF HIGHER EDUCATION.  
9 THE QUALIFIED STUDENT SHALL NOTIFY THE ADMINISTERING ENTITY WHEN  
10 THE STUDENT CEASES TO BE ENROLLED IN AN INSTITUTION OF HIGHER  
11 EDUCATION.

12 (III) THE ADMINISTERING ENTITY SHALL IMMEDIATELY CLOSE THE  
13 QUALIFIED STUDENT'S ACCOUNT AND TRANSFER ANY AMOUNT REMAINING  
14 IN THE ACCOUNT TO THE DEPARTMENT FOR DEPOSIT INTO THE GENERAL  
15 FUND AS PROVIDED IN SECTION 22-99-103 (4) IF:

16 (A) THE NOTICE THAT THE ADMINISTERING ENTITY RECEIVES  
17 PURSUANT TO SUBSECTION (4)(d)(I) OF THIS SECTION STATES THAT THE  
18 QUALIFIED STUDENT HAS NOT, OR DOES NOT SPECIFY WHETHER THE  
19 QUALIFIED STUDENT HAS, ENROLLED IN AN INSTITUTION OF HIGHER  
20 EDUCATION; OR

21 (B) THE ADMINISTERING ENTITY RECEIVES NOTICE THAT THE  
22 QUALIFIED STUDENT IS NO LONGER ENROLLED IN AN INSTITUTION OF  
23 HIGHER EDUCATION.

24 **22-99-106. Participating schools - requirements.** (1) TO BE  
25 ELIGIBLE TO ENROLL QUALIFIED STUDENTS AND RECEIVE MONEY FROM A  
26 CHILD SAFETY ACCOUNT, A NONPUBLIC ELEMENTARY OR SECONDARY  
27 SCHOOL MUST:

1 (a) COMPLY WITH ALL REQUIRED HEALTH AND SAFETY LAWS OF  
2 THE STATE;

3 (b) COMPLY WITH ALL NONDISCRIMINATION LAWS PURSUANT TO  
4 42 U.S.C. SEC. 1981;

5 (c) ENSURE THAT ALL PERSONS EMPLOYED BY THE NONPUBLIC  
6 SCHOOL ARE PERMITTED TO WORK IN A SCHOOL PURSUANT TO STATE LAW  
7 AND ARE NOT A THREAT TO STUDENT SAFETY; AND

8 (d) SUBMIT TO THE ADMINISTERING ENTITY AN ANNUAL  
9 INDEPENDENT FINANCIAL AUDIT THAT DEMONSTRATES THE NONPUBLIC  
10 SCHOOL'S FINANCIAL STABILITY.

11 (2) A NONPUBLIC ELEMENTARY OR SECONDARY SCHOOL THAT  
12 CHOOSES TO PARTICIPATE IN THE PROGRAM SHALL SUBMIT TO THE  
13 ADMINISTERING ENTITY PROOF THAT THE NONPUBLIC SCHOOL MEETS THE  
14 ELIGIBILITY REQUIREMENTS SPECIFIED IN SUBSECTION (1) OF THIS SECTION.  
15 UPON CONFIRMING THE INFORMATION SUBMITTED BY A NONPUBLIC  
16 SCHOOL, THE ADMINISTERING ENTITY SHALL INCLUDE THE NONPUBLIC  
17 SCHOOL ON THE PUBLISHED LIST OF PARTICIPATING SCHOOLS.

18 (3) THE ADMINISTERING ENTITY SHALL ANNUALLY REVIEW THE  
19 SCHOOLS INCLUDED ON THE LIST OF PARTICIPATING SCHOOLS TO CONFIRM  
20 THAT EACH SCHOOL CONTINUES TO MEET THE REQUIREMENTS SPECIFIED  
21 IN SUBSECTION (1) OF THIS SECTION. THE ADMINISTERING ENTITY SHALL  
22 ALSO REQUIRE EACH PARTICIPATING SCHOOL TO ANNUALLY SUBMIT  
23 EVIDENCE THAT DEMONSTRATES THAT THE SCHOOL APPROPRIATELY USES  
24 THE MONEY IT RECEIVES FROM A CHILD SAFETY ACCOUNT FOR THE  
25 EDUCATION OF THE QUALIFIED STUDENT. THE ADMINISTERING ENTITY  
26 SHALL REMOVE A NONPUBLIC SCHOOL FROM THE LIST OF PARTICIPATING  
27 SCHOOLS IF THE SCHOOL NO LONGER MEETS THE REQUIREMENTS SPECIFIED

1 IN SUBSECTION (1) OF THIS SECTION, IF THE SCHOOL FAILS TO SUBMIT  
2 EVIDENCE OF ITS USE OF CHILD SAFETY ACCOUNT MONEY, OR IF THE  
3 SCHOOL FAILS TO USE CHILD SAFETY ACCOUNT MONEY APPROPRIATELY  
4 FOR THE EDUCATION OF THE QUALIFIED STUDENT.

5 **22-99-107. Child safety accounts - use - eligible expense review**

6 **committee - enforcement.** (1) THE ADMINISTERING ENTITY SHALL  
7 MONITOR THE USE OF THE MONEY DEPOSITED INTO EACH CHILD SAFETY  
8 ACCOUNT. IF IT APPEARS THAT A PARENT OR A QUALIFIED STUDENT USES  
9 MONEY IN A CHILD SAFETY ACCOUNT FOR AN EXPENSE THAT IS NOT AN  
10 ELIGIBLE EXPENSE, THE ADMINISTERING ENTITY SHALL CONVENE AN  
11 ELIGIBLE EXPENSE REVIEW COMMITTEE TO REVIEW THE DISPUTED  
12 EXPENSE. THE ELIGIBLE EXPENSE REVIEW COMMITTEE SHALL CONSIST OF:

13 (a) (I) IF THE QUALIFIED STUDENT IS ENROLLED IN A  
14 PARTICIPATING SCHOOL, AN EMPLOYEE OF A PARTICIPATING SCHOOL THAT  
15 IS OF THE SAME TYPE AS THE PARTICIPATING SCHOOL IN WHICH THE  
16 QUALIFIED STUDENT IS ENROLLED; OR

17 (II) IF THE QUALIFIED STUDENT IS ENROLLED IN AN INSTITUTION OF  
18 HIGHER EDUCATION, AN EMPLOYEE OF AN INSTITUTION OF HIGHER  
19 EDUCATION;

20 (b) A PERSON WITH EXPERTISE IN HOME-BASED EDUCATION; AND

21 (c) AN EMPLOYEE OF THE ADMINISTERING ENTITY.

22 (2)(a) THE ELIGIBLE EXPENSE REVIEW COMMITTEE SHALL HOLD AN  
23 INFORMAL HEARING WITH THE PARENT OF THE QUALIFIED STUDENT AND  
24 THE QUALIFIED STUDENT TO REVIEW THE DISPUTED EXPENSE.

25 (b) IF THE COMMITTEE DETERMINES THAT THE DISPUTED EXPENSE  
26 IS NOT AN ELIGIBLE EXPENSE AND THAT THE PARENT OR THE QUALIFIED  
27 STUDENT MADE A GOOD-FAITH MISTAKE WHEN USING THE MONEY IN THE

1 ACCOUNT TO PAY FOR THE EXPENSE, THE PARENT OR QUALIFIED STUDENT  
2 SHALL REPAY THE EXPENSE TO THE QUALIFIED STUDENT'S ACCOUNT.

3 (c) IF THE COMMITTEE DETERMINES THAT THE DISPUTED EXPENSE  
4 IS NOT AN ELIGIBLE EXPENSE AND THERE IS A REASONABLE BASIS TO FIND  
5 THAT THE PARENT OR THE QUALIFIED STUDENT INTENDED TO DEFRAUD  
6 WHEN USING THE MONEY IN THE ACCOUNT FOR THE EXPENSE:

7 (I) (A) IF THE AMOUNT OF THE DISPUTED EXPENSE IS LESS THAN  
8 TWO THOUSAND DOLLARS, THE PARENT OR THE QUALIFIED STUDENT SHALL  
9 REPAY THE AMOUNT OF THE EXPENSE TO THE QUALIFIED STUDENT'S  
10 ACCOUNT AND THE ADMINISTERING ENTITY SHALL PROHIBIT THE USE OF  
11 MONEY IN THE ACCOUNT UNTIL THE REPAYMENT IS MADE. UPON  
12 REPAYMENT, THE PARENT OR THE QUALIFIED STUDENT MAY CONTINUE TO  
13 USE THE MONEY IN THE ACCOUNT.

14 (B) IF THERE IS A SECOND DISPUTED EXPENSE THAT IS LESS THAN  
15 TWO THOUSAND DOLLARS, FOLLOWING REPAYMENT OF THE DISPUTED  
16 EXPENSE AS PROVIDED IN SUBSECTION (2)(c)(I)(A) OF THIS SECTION, THE  
17 ADMINISTERING ENTITY SHALL CLOSE THE QUALIFIED STUDENT'S ACCOUNT  
18 AND SHALL NOT CREATE ANOTHER CHILD SAFETY ACCOUNT FOR A CHILD  
19 OF THE PARENT.

20 (II) IF THE AMOUNT OF THE DISPUTED EXPENSE IS TWO THOUSAND  
21 DOLLARS OR MORE, THE ADMINISTERING ENTITY SHALL PROHIBIT THE USE  
22 OF MONEY IN THE ACCOUNT, THE PARENT OR THE QUALIFIED STUDENT  
23 SHALL REPAY THE AMOUNT OF THE EXPENSE TO THE QUALIFIED STUDENT'S  
24 ACCOUNT, AND THE ADMINISTERING ENTITY SHALL IMMEDIATELY CLOSE  
25 THE QUALIFIED STUDENT'S ACCOUNT AND REFER THE CASE TO THE  
26 DISTRICT ATTORNEY OF THE APPROPRIATE JUDICIAL DISTRICT FOR  
27 PROSECUTION PURSUANT TO SECTION 18-5-702 OR ANY OTHER APPLICABLE

1 LAW. THE ADMINISTERING ENTITY SHALL NOT CREATE ANOTHER CHILD  
2 SAFETY ACCOUNT FOR A CHILD OF THE PARENT.

3 (3) IF THE ADMINISTERING ENTITY CLOSSES AN ACCOUNT AS  
4 PROVIDED IN SUBSECTION (2) OF THIS SECTION, THE ADMINISTERING  
5 ENTITY SHALL TRANSFER ANY AMOUNT REMAINING IN THE ACCOUNT TO  
6 THE DEPARTMENT FOR DEPOSIT INTO THE GENERAL FUND AS PROVIDED IN  
7 SECTION 22-99-103 (4).

8 **22-99-108. Supplemental education scholarships -**  
9 **administering entity - duties.** (1) THE ADMINISTERING ENTITY HAS THE  
10 FOLLOWING DUTIES RELATED TO SUPPLEMENTAL EDUCATION  
11 SCHOLARSHIPS:

12 (a) IDENTIFYING SCHOLARSHIP-GRANTING ORGANIZATIONS BASED  
13 ON REVIEWING AND APPROVING APPLICATIONS RECEIVED PURSUANT TO  
14 SUBSECTION (2) OF THIS SECTION AND PREPARING AND UPDATING AND  
15 PUBLISHING AT LEAST ANNUALLY A LIST OF SCHOLARSHIP-GRANTING  
16 ORGANIZATIONS;

17 (b) OVERSEEING THE OPERATION OF SCHOLARSHIP-GRANTING  
18 ORGANIZATIONS, ANNUALLY REVIEWING THE FINANCIAL AUDITS  
19 SUBMITTED BY SCHOLARSHIP-GRANTING ORGANIZATIONS, AND  
20 TERMINATING THE AUTHORITY OF AN ORGANIZATION TO OPERATE AS A  
21 SCHOLARSHIP-GRANTING ORGANIZATION IF THE ORGANIZATION CEASES TO  
22 MEET THE REQUIREMENTS SPECIFIED IN SUBSECTION (2) OF THIS SECTION  
23 OR FAILS TO COMPLY WITH THE REQUIREMENTS SPECIFIED IN SECTION  
24 22-99-109;

25 (c) ACCEPTING, REVIEWING APPLICATIONS FOR, AND ISSUING  
26 PRELIMINARY AND FINAL CREDIT CERTIFICATES FOR TAX CREDITS  
27 PURSUANT TO SECTION 39-22-543 TO INDIVIDUALS AND CORPORATIONS

1 THAT DONATE MONEY TO SCHOLARSHIP-GRANTING ORGANIZATIONS; AND

2 (d) ANNUALLY NOTIFYING THE SCHOLARSHIP-GRANTING  
3 ORGANIZATIONS REGARDING THE AMOUNTS OF FINAL CREDIT  
4 CERTIFICATES AND THE DONORS TO WHOM THEY ARE ISSUED.

5 (2) THE ADMINISTERING ENTITY SHALL ACCEPT APPLICATIONS  
6 FROM ORGANIZATIONS THAT SEEK TO BE IDENTIFIED AS  
7 SCHOLARSHIP-GRANTING ORGANIZATIONS TO PROVIDE SUPPLEMENTAL  
8 EDUCATION SCHOLARSHIPS FOR QUALIFIED STUDENTS. TO BE IDENTIFIED  
9 AS A SCHOLARSHIP-GRANTING ORGANIZATION, AN ORGANIZATION MUST:

10 (a) BE A NONPROFIT ORGANIZATION OPERATING IN ACCORDANCE  
11 WITH SECTION 501(c)(3) OF THE FEDERAL "INTERNAL REVENUE CODE OF  
12 1986", AS AMENDED;

13 (b) ANNUALLY SUBMIT TO THE ADMINISTERING ENTITY AN ANNUAL  
14 INDEPENDENT FINANCIAL AUDIT WITHIN NINETY DAYS AFTER THE  
15 ORGANIZATION'S FISCAL YEAR ENDS; AND

16 (c) ANNUALLY CERTIFY TO THE ADMINISTERING ENTITY THAT NO  
17 MORE THAN FIVE PERCENT OF DONATIONS RECEIVED FOR SUPPLEMENTAL  
18 EDUCATION SCHOLARSHIPS ARE USED FOR ADMINISTRATION COSTS BY THE  
19 SCHOLARSHIP-GRANTING ORGANIZATION AND NO PORTION OF A DONATION  
20 THAT EXCEEDS THE AMOUNT OF THE DONATION SPECIFIED IN THE FINAL  
21 TAX CREDIT CERTIFICATE IS EXPENDED FOR ADMINISTRATION COSTS.

22 **22-99-109. Supplemental education scholarships -**  
23 **scholarship-granting organizations - duties.** (1) (a) A QUALIFIED  
24 STUDENT WHO HAS A CHILD SAFETY ACCOUNT OR THE STUDENT'S PARENT  
25 ON THE STUDENT'S BEHALF MAY APPLY TO A SCHOLARSHIP-GRANTING  
26 ORGANIZATION FOR A SUPPLEMENTAL EDUCATION SCHOLARSHIP. A  
27 QUALIFIED STUDENT WHO RECEIVES A SUPPLEMENTAL EDUCATION

1 SCHOLARSHIP FROM A SCHOLARSHIP-GRANTING ORGANIZATION MAY USE  
2 THE SCHOLARSHIP MONEY FOR AN ELIGIBLE EXPENSE ABOVE THE AMOUNT  
3 CREDITED TO THE QUALIFIED STUDENT'S CHILD SAFETY ACCOUNT.

4 (b) THE SCHOLARSHIP-GRANTING ORGANIZATION SHALL AWARD  
5 SUPPLEMENTAL EDUCATION SCHOLARSHIPS BY MARCH 1 FOR USE IN THE  
6 NEXT SCHOOL YEAR. THE ORGANIZATION SHALL ESTABLISH A SCHEDULE  
7 FOR PAYMENT OF THE SCHOLARSHIP MONEY TO THE PARENT OF THE  
8 RECEIVING QUALIFIED STUDENT OR DIRECTLY TO THE PARTICIPATING  
9 SCHOOL IN WHICH THE QUALIFIED STUDENT IS ENROLLED. A  
10 SCHOLARSHIP-GRANTING AUTHORITY SHALL NOT ISSUE A SUPPLEMENTAL  
11 EDUCATION SCHOLARSHIP THAT EXTENDS OVER MORE THAN ONE SCHOOL  
12 YEAR.

13 (c) IF A QUALIFIED STUDENT WHO RECEIVES A SUPPLEMENTAL  
14 EDUCATION SCHOLARSHIP TRANSFERS ENROLLMENT AMONG  
15 PARTICIPATING SCHOOLS DURING A SCHOOL YEAR, THE  
16 SCHOLARSHIP-GRANTING ORGANIZATION SHALL ENSURE THAT THE  
17 SCHOLARSHIP MONEY, PRORATED FOR THE LENGTH OF TIME REMAINING IN  
18 THE SCHOOL YEAR, FOLLOWS THE QUALIFIED STUDENT TO THE ENROLLING  
19 PARTICIPATING SCHOOL.

20 (2) (a) AN INDIVIDUAL OR CORPORATION MAY MAKE A DONATION  
21 TO A SCHOLARSHIP-GRANTING ORGANIZATION PURSUANT TO THIS SECTION  
22 IF THE INDIVIDUAL OR CORPORATION FILES A STATE INCOME TAX RETURN  
23 AND CANNOT BE CLAIMED AS A DEPENDENT ON ANOTHER TAX RETURN. AN  
24 INDIVIDUAL OR CORPORATION THAT SEEKS TO MAKE A DONATION TO A  
25 SCHOLARSHIP-GRANTING ORGANIZATION PURSUANT TO THIS SECTION FOR  
26 A SUPPLEMENTAL EDUCATION SCHOLARSHIP AND RECEIVE A TAX CREDIT  
27 PURSUANT TO SECTION 39-22-543 FOR ALL OR A PORTION OF THE

1 DONATION AMOUNT MUST FIRST APPLY TO THE ADMINISTERING ENTITY AS  
2 PROVIDED IN SECTION 39-22-543 TO RECEIVE A PRELIMINARY CREDIT  
3 CERTIFICATE. THE INDIVIDUAL OR CORPORATION MAY THEN SUBMIT THE  
4 DONATION WITH A COPY OF THE PRELIMINARY CREDIT CERTIFICATE TO A  
5 SCHOLARSHIP-GRANTING ORGANIZATION.

6 (b) A DONOR SHALL NOT DIRECT A DONATION TO A SPECIFIC  
7 INDIVIDUAL BUT MAY DIRECT THAT A DONATION BE USED:

8 (I) FOR TUITION ONLY AT A SPECIFIED TYPE OF PARTICIPATING  
9 SCHOOL; OR

10 (II) TO AWARD SUPPLEMENTAL EDUCATION SCHOLARSHIPS TO  
11 QUALIFIED STUDENTS WHO WERE DIRECTLY AFFECTED BY OR INVOLVED IN  
12 A SPECIFIED TYPE OF, OR A SPECIFIED, SCHOOL SAFETY INCIDENT.

13 (c) UPON ACCEPTING THE DONATION, THE SCHOLARSHIP-GRANTING  
14 ORGANIZATION SHALL INFORM THE DONOR THAT, IF THE TAX CREDIT  
15 AMOUNT STATED IN THE PRELIMINARY CREDIT CERTIFICATE IS REDUCED BY  
16 THE ADMINISTERING ENTITY PURSUANT TO SECTION 39-22-543, THE  
17 DONOR MAY DECIDE AT THAT TIME WHETHER TO REQUEST A REFUND OF  
18 THE DONATED AMOUNT THAT EXCEEDS THE AMOUNT OF THE FINAL  
19 APPROVED TAX CREDIT OR TO ALLOW THE SCHOLARSHIP-GRANTING  
20 ORGANIZATION TO USE THE EXCESS AMOUNT FOR SUPPLEMENTAL  
21 EDUCATION SCHOLARSHIPS. THE SCHOLARSHIP-GRANTING ORGANIZATION  
22 SHALL PROVIDE A RECEIPT TO THE DONOR FOR THE FULL AMOUNT OF THE  
23 DONATION.

24 (3) WHEN A SCHOLARSHIP-GRANTING ORGANIZATION RECEIVES  
25 THE NOTICE OF THE AMOUNTS OF FINAL CREDIT CERTIFICATES FROM THE  
26 ADMINISTERING ENTITY, THE SCHOLARSHIP-GRANTING ORGANIZATION  
27 SHALL NOTIFY EACH DONOR WHO RECEIVED A PRELIMINARY CREDIT

1 CERTIFICATE AND DONATED AN AMOUNT IN EXCESS OF THE FINAL CREDIT  
2 CERTIFICATE. THE NOTICE MUST:

3 (a) INFORM THE DONOR OF THE AMOUNT OF THE EXCESS  
4 DONATION;

5 (b) INCLUDE A FORM THAT THE DONOR MAY USE TO REQUEST A  
6 REFUND OF THE AMOUNT OF THE DONATION THAT EXCEEDS THE FINAL  
7 CREDIT CERTIFICATE AMOUNT OR AUTHORIZE THE  
8 SCHOLARSHIP-GRANTING ORGANIZATION TO RETAIN THE EXCESS AMOUNT  
9 TO USE FOR SUPPLEMENTAL EDUCATION SCHOLARSHIPS;

10 (c) SPECIFY THAT, IF THE DONOR DOES NOT RETURN THE FORM  
11 WITHIN FIFTEEN BUSINESS DAYS AFTER THE DATE THE NOTICE IS  
12 POSTMARKED OR SENT BY E-MAIL, THE SCHOLARSHIP-GRANTING  
13 ORGANIZATION MUST REFUND THE EXCESS AMOUNT TO THE DONOR;

14 (d) INFORM THE DONOR THAT THE SCHOLARSHIP-GRANTING  
15 ORGANIZATION IS NOT ALLOWED TO USE ANY OF THE EXCESS DONATION  
16 AMOUNT, IF RETAINED, FOR ADMINISTRATIVE PURPOSES BUT MUST  
17 DISTRIBUTE THE ENTIRE AMOUNT AS SUPPLEMENTAL EDUCATION  
18 SCHOLARSHIPS; AND

19 (e) INFORM THE DONOR THAT THE DONOR MAY NOT CLAIM THE  
20 AMOUNT OF THE EXCESS DONATION AS A TAX CREDIT BUT MAY CLAIM THE  
21 AMOUNT OF THE EXCESS DONATION AS A CHARITABLE CONTRIBUTION  
22 DEDUCTION UNDER FEDERAL AND STATE LAW.

23 (4) A SCHOLARSHIP-GRANTING ORGANIZATION SHALL COMPLY  
24 WITH THE REQUEST OF A DONOR TO REFUND THE AMOUNT OF A DONATION  
25 THAT EXCEEDS THE AMOUNT OF THE FINAL CREDIT CERTIFICATE ISSUED TO  
26 THE DONOR UNLESS THE DONOR DOES NOT RETURN THE FORM DESCRIBED  
27 IN SUBSECTION (3) OF THIS SECTION WITHIN FIFTEEN DAYS AFTER THE

1 NOTICE IS POSTMARKED OR SENT BY E-MAIL. IF THE  
2 SCHOLARSHIP-GRANTING ORGANIZATION RETAINS THE EXCESS AMOUNT,  
3 IT SHALL NOT USE ANY PORTION OF THE EXCESS AMOUNT TO OFFSET THE  
4 ADMINISTRATIVE EXPENSES INCURRED BY THE ORGANIZATION BUT SHALL  
5 DISTRIBUTE THE ENTIRE AMOUNT AS SUPPLEMENTAL EDUCATION  
6 SCHOLARSHIPS. THE SCHOLARSHIP-GRANTING ORGANIZATION SHALL  
7 RETAIN ALL FORMS RETURNED BY DONORS FOR AT LEAST FIVE YEARS FOR  
8 AUDITING PURPOSES.

9 (5) (a) EACH SCHOLARSHIP-GRANTING ORGANIZATION SHALL  
10 ANNUALLY SUBMIT TO THE ADMINISTERING ENTITY THE FOLLOWING  
11 INFORMATION:

12 (I) CERTIFICATION THAT ALL REVENUE EARNED FROM INTEREST  
13 AND INVESTMENTS IS USED FOR SUPPLEMENTAL EDUCATION  
14 SCHOLARSHIPS;

15 (II) CERTIFICATION THAT THE ENTIRE AMOUNT RECEIVED BY THE  
16 SCHOLARSHIP-GRANTING ORGANIZATION FROM A DONOR THAT EXCEEDS  
17 THE AMOUNT OF THE FINAL CREDIT CERTIFICATE ISSUED TO THE DONOR IS  
18 USED FOR SUPPLEMENTAL EDUCATION SCHOLARSHIPS AND NOT FOR  
19 ADMINISTRATION PURPOSES;

20 (III) THE NUMBER AND AMOUNT OF EDUCATIONAL SCHOLARSHIPS  
21 PROVIDED;

22 (IV) THE TYPES OF PARTICIPATING SCHOOLS AT WHICH THE  
23 SUPPLEMENTAL EDUCATION SCHOLARSHIP MONEY IS USED; AND

24 (V) THE SAFETY INCIDENTS THAT DIRECTLY AFFECTED OR  
25 INVOLVED THE QUALIFIED STUDENTS WHO RECEIVED SUPPLEMENTAL  
26 EDUCATION SCHOLARSHIPS.

27 (b) THE SCHOLARSHIP-GRANTING ORGANIZATION SHALL ENSURE

1 THAT THE INFORMATION SUBMITTED PURSUANT TO SUBSECTION (5)(a) OF  
2 THIS SECTION DOES NOT PERSONALLY IDENTIFY A QUALIFYING STUDENT  
3 WHO RECEIVES A SUPPLEMENTAL EDUCATION SCHOLARSHIP.

4 **SECTION 2.** In Colorado Revised Statutes, **add** 39-22-542 as  
5 follows:

6 **39-22-542. Credit for supplemental payment expenses to child**  
7 **safety account - legislative declaration - definitions - repeal.** (1) THE  
8 GENERAL ASSEMBLY DECLARES THAT THE PURPOSE OF THE INCOME TAX  
9 CREDIT CREATED IN THIS SECTION IS TO PROVIDE FINANCIAL INCENTIVES  
10 TO ENCOURAGE PARENTS OF QUALIFIED STUDENTS WITH CHILD SAFETY  
11 ACCOUNTS AS PROVIDED IN ARTICLE 99 OF TITLE 22 TO PROVIDE  
12 SUPPLEMENTAL PAYMENTS NECESSARY FOR THE PROPER EDUCATION OF  
13 THE QUALIFIED STUDENT.

14 (2) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE  
15 REQUIRES:

16 (a) "PARENT" HAS THE SAME MEANING AS SET FORTH IN SECTION  
17 22-99-102 (11).

18 (b) "QUALIFIED STUDENT" HAS THE SAME MEANING AS SET FORTH  
19 IN SECTION 22-99-102 (14).

20 (c) "SUPPLEMENTAL PAYMENT" HAS THE SAME MEANING AS SET  
21 FORTH IN SECTION 22-99-102 (20).

22 (3) (a) FOR INCOME TAX YEARS COMMENCING JANUARY 1, 2019,  
23 BUT PRIOR TO JANUARY 1, 2024, A PARENT IS ALLOWED A CREDIT AGAINST  
24 THE TAX IMPOSED BY THIS ARTICLE 22 IN AN AMOUNT EQUAL TO ONE  
25 HUNDRED PERCENT OF THE TOTAL AMOUNT OF SUPPLEMENTAL PAYMENTS  
26 PAID BY THE PARENT IN THE INCOME TAX YEAR.

27 (b) THE AMOUNT OF CREDIT AUTHORIZED IN THIS SECTION THAT

1 EXCEEDS THE PARENT'S INCOME TAXES DUE IS REFUNDED TO THE PARENT.

2 (4) THIS SECTION IS REPEALED, EFFECTIVE DECEMBER 31, 2027.

3 **SECTION 3.** In Colorado Revised Statutes, **add** 39-22-543 as  
4 follows:

5 **39-22-543. Credit for donations to scholarship-granting**  
6 **organization - report - legislative declaration - definitions - repeal.**

7 (1) THE GENERAL ASSEMBLY DECLARES THAT THE PURPOSE OF THE TAX  
8 CREDIT CREATED IN THIS SECTION IS TO PROVIDE FINANCIAL INCENTIVES  
9 TO ENCOURAGE DONATIONS TO SCHOLARSHIP-GRANTING ORGANIZATIONS  
10 FOR EDUCATIONAL SCHOLARSHIPS FOR QUALIFIED STUDENTS WITH CHILD  
11 SAFETY ACCOUNTS AS SET FORTH IN ARTICLE 99 OF TITLE 22.

12 (2) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE  
13 REQUIRES:

14 (a) "ADMINISTERING ENTITY" HAS THE SAME MEANING AS SET  
15 FORTH IN SECTION 22-99-102 (1).

16 (b) "DEPARTMENT" MEANS THE DEPARTMENT OF REVENUE.

17 (c) "FINAL CREDIT CERTIFICATE" MEANS A STATEMENT ISSUED BY  
18 THE ADMINISTERING ENTITY PURSUANT TO SUBSECTION (3)(d)(I) OF THIS  
19 SECTION CERTIFYING THAT A GIVEN DONATION QUALIFIES FOR THE CREDIT  
20 AUTHORIZED IN THIS SECTION AND SPECIFYING THE FINAL AMOUNT OF THE  
21 CREDIT ALLOWED.

22 (d) "PERSON" MEANS ANY INDIVIDUAL, FIRM, CORPORATION,  
23 PARTNERSHIP, LIMITED LIABILITY COMPANY, JOINT VENTURE, ESTATE,  
24 TRUST, OR GROUP OR COMBINATION ACTING AS A UNIT THAT DONATES  
25 MONEY DURING THE TAXABLE YEAR TO THE SCHOLARSHIP-GRANTING  
26 ORGANIZATION.

27 (e) "PRELIMINARY CREDIT CERTIFICATE" MEANS A STATEMENT

1 ISSUED BY THE ADMINISTERING ENTITY PURSUANT TO SUBSECTION (3)(b)  
2 OF THIS SECTION CONDITIONALLY CERTIFYING THAT A GIVEN DONATION  
3 QUALIFIES FOR THE CREDIT AUTHORIZED IN THIS SECTION AND  
4 CONDITIONALLY SPECIFYING THE AMOUNT OF THE CREDIT ALLOWED.

5 (f) "SCHOLARSHIP-GRANTING ORGANIZATION" HAS THE SAME  
6 MEANING AS SET FORTH IN SECTION 22-99-102 (16).

7 (g) "TAXPAYER" MEANS A PERSON WHO MAKES A DONATION TO A  
8 SCHOLARSHIP-GRANTING ORGANIZATION.

9 (3) (a) FOR INCOME TAX YEARS COMMENCING ON OR AFTER  
10 JANUARY 1, 2019, BUT PRIOR TO JANUARY 1, 2024, AT THE DISCRETION OF  
11 THE ADMINISTERING ENTITY, THERE MAY BE ALLOWED TO ANY TAXPAYER  
12 A TAX CREDIT WITH RESPECT TO THE INCOME TAXES IMPOSED BY THIS  
13 ARTICLE 22 IN THE AMOUNT DETERMINED BY THE ADMINISTERING ENTITY  
14 PURSUANT TO SUBSECTION (3)(b) OF THIS SECTION.

15 (b) THE ADMINISTERING ENTITY SHALL HAVE THE EXCLUSIVE  
16 AUTHORITY TO APPROVE ANY TAX CREDITS ALLOWED PURSUANT TO  
17 SUBSECTION (3)(a) OF THIS SECTION. THE ADMINISTERING ENTITY SHALL  
18 CONDITIONALLY APPROVE A CREDIT BY ISSUING TO THE TAXPAYER A  
19 PRELIMINARY CREDIT CERTIFICATE ON OR BEFORE SEPTEMBER 1 OF THE  
20 TAX YEAR IN WHICH THE DONATION IS ACCEPTED.

21 (c) SUBJECT TO THE LIMITATIONS SET FORTH IN SUBSECTION (3)(d)  
22 OF THIS SECTION, THE ADMINISTERING ENTITY SHALL DETERMINE THE  
23 AMOUNT OF A CREDIT AUTHORIZED IN THIS SECTION IN AN AMOUNT EQUAL  
24 TO OR LESS THAN ONE HUNDRED PERCENT OF THE AMOUNT DONATED BY  
25 THE TAXPAYER TO THE SCHOLARSHIP-GRANTING ORGANIZATION.

26 (d) (I) (A) EXCEPT AS PROVIDED IN SUBSECTION (3)(d)(II) OF THIS  
27 SECTION, THE ADMINISTERING ENTITY SHALL NOT ISSUE A CREDIT

1 CERTIFICATE IF THE AGGREGATE SUM OF CREDITS APPROVED BY THE  
2 ADMINISTERING ENTITY PURSUANT TO THIS SECTION EXCEEDS ONE  
3 HUNDRED MILLION DOLLARS. IF THE ADMINISTERING ENTITY RECEIVES  
4 REQUESTS FOR CREDIT CERTIFICATES FOR DONATIONS IN A CALENDAR  
5 YEAR THAT IN THE AGGREGATE EXCEED ONE HUNDRED MILLION DOLLARS,  
6 THEN THE ADMINISTERING ENTITY SHALL PROPORTIONALLY REDUCE THE  
7 PRELIMINARY CREDIT CERTIFICATE FOR EACH PERSON THAT MADE A  
8 DONATION TO A SCHOLARSHIP-GRANTING ORGANIZATION IN THE  
9 CALENDAR YEAR SO THAT THE AGGREGATE FINAL CREDIT CERTIFICATES  
10 ISSUED BY THE ADMINISTERING ENTITY DO NOT EXCEED THE CAP SET  
11 FORTH IN THIS SUBSECTION (3)(d)(I).

12 (B) A TAXPAYER MAY NOT CLAIM THE CHARITABLE CONTRIBUTION  
13 DEDUCTION ALLOWED IN SECTION 39-22-104 (4)(m) FOR ANY PART OF THE  
14 DONATION FOR WHICH THE TAXPAYER RECEIVES A CREDIT CERTIFICATE.  
15 IF THE CREDIT CERTIFICATE ISSUED BY THE ADMINISTERING ENTITY  
16 REFLECTS A REDUCED CREDIT DUE TO THE PROPORTIONAL REDUCTION  
17 DESCRIBED IN SECTION (3)(d)(I)(A) OF THIS SECTION, THE TAXPAYER MAY  
18 CLAIM A CHARITABLE CONTRIBUTION DEDUCTION FOR THE AMOUNT OF THE  
19 DONATION FOR WHICH THE TAXPAYER IS NOT RECEIVING A CREDIT  
20 CERTIFICATE.

21 (II) EACH YEAR THAT THE REQUEST FOR CREDIT CERTIFICATES FOR  
22 THE CREDIT ALLOWED IN THIS SECTION REACH NINETY PERCENT OF THE  
23 CAP SET FORTH IN SUBSECTION (3)(d)(I) OF THIS SECTION, THE CAP SHALL  
24 INCREASE BY TWENTY-FIVE PERCENT FROM THE PREVIOUS YEAR.

25 (e) NO LATER THAN JANUARY 30, 2020, AND NO LATER THAN  
26 JANUARY 30 EACH YEAR THEREAFTER, THE ADMINISTERING ENTITY SHALL  
27 REPORT TO THE FINANCE COMMITTEES OF THE SENATE AND THE HOUSE OF

1 REPRESENTATIVES, OR ANY SUCCESSOR COMMITTEES, REGARDING ALL TAX  
2 CREDIT CERTIFICATES ISSUED PURSUANT TO THIS SECTION.  
3 NOTWITHSTANDING THE PROVISIONS OF SECTION 24-1-136 (11)(a)(I), THE  
4 REPORT REQUIRED PURSUANT TO THIS SUBSECTION (3)(e) CONTINUES  
5 INDEFINITELY.

6 (4) IF A TAXPAYER RECEIVING A CREDIT AUTHORIZED IN THIS  
7 SECTION IS A PARTNERSHIP, LIMITED LIABILITY COMPANY, S CORPORATION,  
8 OR SIMILAR PASS-THROUGH ENTITY, THE TAXPAYER MAY ALLOCATE THE  
9 CREDIT AMONG ITS PARTNERS, SHAREHOLDERS, MEMBERS, OR OTHER  
10 CONSTITUENT TAXPAYERS IN ANY MANNER AGREED TO BY SUCH PERSONS.  
11 THE TAXPAYER SHALL CERTIFY TO THE ADMINISTERING ENTITY AND THE  
12 DEPARTMENT THE AMOUNT OF CREDIT ALLOCATED TO EACH CONSTITUENT  
13 TAXPAYER, AND THE ADMINISTERING ENTITY SHALL ISSUE CREDIT  
14 CERTIFICATES IN THE APPROPRIATE AMOUNTS TO EACH PARTNER,  
15 SHAREHOLDER, MEMBER, OR OTHER CONSTITUENT TAXPAYER. EACH  
16 CONSTITUENT TAXPAYER SHALL BE ALLOWED TO CLAIM SUCH AMOUNT  
17 SUBJECT TO ANY RESTRICTIONS SET FORTH IN THIS SECTION.

18 (5) IF A CREDIT AUTHORIZED IN THIS SECTION APPROVED BY THE  
19 ADMINISTERING ENTITY EXCEEDS THE INCOME TAX DUE ON THE INCOME OF  
20 THE TAXPAYER FOR THE TAXABLE YEAR, THE AMOUNT OF THE CREDIT NOT  
21 USED AS AN OFFSET AGAINST THE INCOME TAXES IN SUCH INCOME TAX  
22 YEAR IS NOT ALLOWED AS A REFUND. THE TAXPAYER MAY CARRY  
23 FORWARD AND APPLY THE UNUSED CREDIT AGAINST THE INCOME TAX DUE  
24 IN EACH OF THE FIVE SUCCEEDING INCOME TAX YEARS, BUT THE TAXPAYER  
25 SHALL APPLY THE CREDIT AGAINST THE INCOME TAX DUE FOR THE  
26 EARLIEST OF THE INCOME TAX YEARS POSSIBLE. ANY AMOUNT OF THE TAX  
27 CREDIT THAT IS NOT USED AFTER THIS PERIOD IS NOT REFUNDABLE.

1           (6) NO LATER THAN NOVEMBER 30, 2019, AND NO LATER THAN  
2 NOVEMBER 30 OF EACH YEAR THEREAFTER, THE ADMINISTERING ENTITY  
3 SHALL PROVIDE THE DEPARTMENT AN ELECTRONIC REPORT OF THE  
4 TAXPAYERS RECEIVING A CREDIT FOR THAT INCOME TAX YEAR THAT  
5 INCLUDES THE FOLLOWING INFORMATION:

6           (a) THE TAXPAYER'S NAME;

7           (b) THE TAXPAYER'S COLORADO ACCOUNT NUMBER OR SOCIAL  
8 SECURITY NUMBER;

9           (c) THE AMOUNT OF THE CREDIT ALLOCATED; AND

10          (d) THE ASSOCIATED PASS-THROUGH ENTITY NAME AND  
11 COLORADO ACCOUNT NUMBER IF THE CREDIT IS ALLOCATED FROM A  
12 PASS-THROUGH ENTITY PURSUANT TO SUBSECTION (4) OF THIS SECTION.

13          (7) THIS SECTION IS REPEALED, EFFECTIVE DECEMBER 31, 2027.

14          **SECTION 4. 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 (August  
17 2, 2019, if adjournment sine die is on May 3, 2019); except that, if a  
18 referendum petition is filed pursuant to section 1 (3) of article V of the  
19 state constitution against this act or an item, section, or part of this act  
20 within such period, then the act, item, section, or part will not take effect  
21 unless approved by the people at the general election to be held in  
22 November 2020 and, in such case, will take effect on the date of the  
23 official declaration of the vote thereon by the governor.