

Second Regular Session  
Seventy-fourth General Assembly  
STATE OF COLORADO

INTRODUCED

LLS NO. 24-0817.02 Jessica Herrera x4218

SENATE BILL 24-114

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SENATE SPONSORSHIP

Rich,

HOUSE SPONSORSHIP

(None),

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Senate Committees  
Finance

House Committees

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A BILL FOR AN ACT

101 CONCERNING A STATE INCOME TAX CREDIT FOR PARENTAL  
102 ENGAGEMENT IN SCHOOLS.

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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 establishes a refundable state income tax credit for parental engagement in schools for income tax years commencing on or after January 1, 2025, but before January 1, 2030, that allows a taxpayer who is a parent, guardian, or legal custodian (taxpayer) to claim a credit when the taxpayer volunteers in the school of the taxpayer's child. Taxpayers are allowed a credit of \$20 for each volunteer hour, up to

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

\$500.

An eligible school includes a school of a school district, a district charter school, an institute charter school, or a board of cooperative services at which the percentage of students receiving free or reduced-cost lunch under the national school lunch program equals at least 40%.

An eligible school shall issue a credit certificate to any taxpayer who volunteers in the school. The credit certificate allows the taxpayer to claim a credit with respect to the income taxes imposed by the state. To claim a credit, the taxpayer must submit the credit certificate to the department of revenue (department) with the taxpayer's income tax return for the income tax year for which a credit is claimed. The amount of the credit that exceeds the taxpayer's income taxes due is refunded to the taxpayer.

The bill encourages eligible schools to promote the credit to parents at the start of each school year and to provide volunteer opportunities throughout the year to accommodate parent schedules and interests.

The bill requires the Colorado state advisory council for parent involvement in education (council) to develop marketing materials to promote the credit to parents. The council shall conduct training sessions to instruct eligible schools on how to implement and manage a volunteer program to align with the credit. The training sessions must use best practices for parental engagement. On or before May 1, 2026, the council shall create and distribute a statewide parental engagement feedback survey (survey) to solicit and collect parental engagement feedback from parents. The purpose of the survey is to measure parental engagement participation and to determine whether parental engagement provides support to eligible schools.

At the end of each school year through 2030, eligible schools are required to solicit feedback, using the council's survey, from parents concerning volunteer experiences. On or before July 1, 2026, and each July 1 thereafter through July 1, 2030, eligible schools shall submit the survey data to the school districts. On or before October 1, 2026, and each October 1 thereafter through October 1, 2030, school districts shall report the survey data to the department of education.

The bill requires the department of education to submit an annual report summarizing the survey data reported by the school districts to the department on February 15, 2027, and each February 15 thereafter through February 15, 2031, to the state auditor, the education committees of the house of representatives and the senate, or their successor committees, and the finance committees of the house of representatives and the senate, or their successor committees.

The bill repeals the state income tax credit, effective July 1, 2033.

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

2           **SECTION 1.** In Colorado Revised Statutes, **add** 39-22-560 as  
3 follows:

4           **39-22-560. Income tax credit for parental engagement in**  
5 **schools - legislative declaration - definitions - repeal.** (1) (a) IN  
6 ACCORDANCE WITH SECTION 39-21-304 (1), WHICH REQUIRES EACH BILL  
7 THAT CREATES A NEW TAX EXPENDITURE TO INCLUDE A TAX PREFERENCE  
8 PERFORMANCE STATEMENT AS PART OF A STATUTORY LEGISLATIVE  
9 DECLARATION, THE GENERAL ASSEMBLY FINDS AND DECLARES THAT THE  
10 GENERAL LEGISLATIVE PURPOSES OF THIS TAX EXPENDITURE ARE TO  
11 INDUCE CERTAIN DESIGNATED BEHAVIORS BY TAXPAYERS AND TO PROVIDE  
12 TAX RELIEF FOR CERTAIN INDIVIDUALS. SPECIFICALLY, THIS TAX  
13 EXPENDITURE IS INTENDED TO:

14           (I) ENCOURAGE TAXPAYERS WHO ARE PARENTS TO VOLUNTEER IN  
15 THE SCHOOLS OF TAXPAYERS' CHILDREN; AND

16           (II) PROVIDE TAX RELIEF TO TAXPAYERS WHO ARE PARENTS.

17           (b) THE GENERAL ASSEMBLY AND THE STATE AUDITOR SHALL  
18 MEASURE THE EFFECTIVENESS OF THE TAX CREDIT IN ACHIEVING THE  
19 PURPOSES SPECIFIED IN SUBSECTION (1)(a) OF THIS SECTION BASED ON THE  
20 NUMBER AND VALUE OF CREDITS THAT ARE CLAIMED.

21           (2) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE  
22 REQUIRES:

23           (a) "CREDIT CERTIFICATE" MEANS A STATEMENT ISSUED BY AN  
24 ELIGIBLE SCHOOL CERTIFYING THE NUMBER OF HOURS A TAXPAYER  
25 VOLUNTEERS.

26           (b) "DEPARTMENT" MEANS THE DEPARTMENT OF REVENUE

1       CREATED IN SECTION 24-1-117.

2           (c) "ELIGIBLE SCHOOL" MEANS A SCHOOL OF A DISTRICT AS  
3       DEFINED IN SECTION 22-11-103, A DISTRICT CHARTER SCHOOL, AS DEFINED  
4       IN SECTION 22-30.5-112.1, AN INSTITUTE CHARTER SCHOOL, AS DEFINED  
5       IN SECTION 22-30.5-502, OR A BOARD OF COOPERATIVE SERVICES, AS  
6       DEFINED IN SECTION 22-5-103, AT WHICH THE PERCENTAGE OF STUDENTS  
7       RECEIVING FREE OR REDUCED-COST LUNCH UNDER THE NATIONAL SCHOOL  
8       LUNCH PROGRAM EQUALS AT LEAST FORTY PERCENT.

9           (d) "QUALIFYING EDUCATIONAL ACTIVITY" MEANS A VOLUNTEER  
10       ACTIVITY THAT A TAXPAYER PARTICIPATES IN DURING SCHOOL HOURS OR  
11       AFTER SCHOOL HOURS AND THAT IS RELATED TO SCHOOL FUNCTIONS OR  
12       ACADEMIC PROGRAMS. QUALIFYING EDUCATIONAL ACTIVITIES MAY  
13       INCLUDE PLACEMENT IN:

- 14           (I) THE CLASSROOM OF A TAXPAYER'S CHILD;
- 15           (II) THE CENTRAL SCHOOL OFFICE;
- 16           (III) THE CAFETERIA TO SUPPORT SCHOOL LUNCH DUTIES; OR
- 17           (IV) ANY OTHER WAY THE ELIGIBLE SCHOOL IDENTIFIES TO  
18       SUPPORT STUDENT ACADEMIC ACHIEVEMENT.

19           (e) "TAXPAYER" MEANS AN INDIVIDUAL WHO IS THE PARENT,  
20       GUARDIAN, OR LEGAL CUSTODIAN OF A CHILD WHO IS ENROLLED IN A  
21       SCHOOL.

22           (3) (a) FOR INCOME TAX YEARS COMMENCING ON OR AFTER  
23       JANUARY 1, 2025, BUT BEFORE JANUARY 1, 2030, A TAXPAYER WHO  
24       VOLUNTEERS IN QUALIFYING EDUCATIONAL ACTIVITIES AT AN ELIGIBLE  
25       SCHOOL IS ALLOWED A CREDIT OF TWENTY DOLLARS FOR EACH  
26       VOLUNTEER HOUR, UP TO FIVE HUNDRED DOLLARS, AGAINST THE INCOME  
27       TAXES IMPOSED BY THIS ARTICLE 22.

1 (b) AN ELIGIBLE SCHOOL SHALL ISSUE A CREDIT CERTIFICATE TO  
2 A TAXPAYER WHO VOLUNTEERS IN A QUALIFYING EDUCATIONAL ACTIVITY  
3 AT AN ELIGIBLE SCHOOL. THE CREDIT CERTIFICATE ALLOWS THE TAXPAYER  
4 TO CLAIM THE CREDIT ALLOWED BY SUBSECTION (3)(a) OF THIS SECTION.

5 (c) TO CLAIM THE CREDIT, A TAXPAYER MUST SUBMIT THE CREDIT  
6 CERTIFICATE TO THE DEPARTMENT WITH THE TAXPAYER'S INCOME TAX  
7 RETURN FOR THE TAX YEAR FOR WHICH A CREDIT IS CLAIMED.

8 (d) ANY AMOUNT OF THE CREDIT PURSUANT TO THIS SECTION THAT  
9 EXCEEDS THE TAXPAYER'S INCOME TAXES DUE IS REFUNDED TO THE  
10 TAXPAYER.

11 (e) A TAXPAYER WHO IS COMPENSATED FOR TIME SPENT ENGAGING  
12 IN A QUALIFYING EDUCATIONAL ACTIVITY IN AN ELIGIBLE SCHOOL IS NOT  
13 ELIGIBLE FOR A CREDIT PURSUANT TO THIS SECTION.

14 (4) (a) ELIGIBLE SCHOOLS MAY PROMOTE THE CREDIT TO PARENTS  
15 AT THE START OF EACH SCHOOL YEAR AND PROVIDE VOLUNTEER  
16 OPPORTUNITIES THROUGHOUT THE YEAR TO ACCOMMODATE PARENT  
17 SCHEDULES AND INTERESTS.

18 (b) ON OR BEFORE MAY 1, 2026, THE COLORADO STATE ADVISORY  
19 COUNCIL FOR PARENT INVOLVEMENT IN EDUCATION SHALL CREATE AND  
20 DISTRIBUTE A STATEWIDE PARENTAL ENGAGEMENT FEEDBACK SURVEY  
21 FOR ELIGIBLE SCHOOLS TO SOLICIT AND COLLECT PARENTAL FEEDBACK  
22 FOR THE REPORTING PURPOSES DESCRIBED IN SUBSECTION (5) OF THIS  
23 SECTION. THE PURPOSE OF THE STATEWIDE PARENTAL ENGAGEMENT  
24 FEEDBACK SURVEY IS TO MEASURE PARENTAL ENGAGEMENT  
25 PARTICIPATION AND TO DETERMINE WHETHER PARENTAL ENGAGEMENT  
26 PROVIDES SUPPORT TO SCHOOLS.

27 (c) (I) THE COLORADO STATE ADVISORY COUNCIL FOR PARENT

1 INVOLVEMENT IN EDUCATION, CREATED IN SECTION 22-7-303, SHALL  
2 DEVELOP MARKETING MATERIALS TO PROMOTE THE CREDIT TO PARENTS.

3 (II) THE COLORADO STATE ADVISORY COUNCIL FOR PARENT  
4 INVOLVEMENT IN EDUCATION SHALL CONDUCT TRAINING SESSIONS TO  
5 INSTRUCT ELIGIBLE SCHOOLS ON HOW TO IMPLEMENT, OPERATE, AND  
6 MANAGE A VOLUNTEER PROGRAM AND THE ADMINISTRATION OF THE  
7 CREDIT CERTIFICATES. THE TRAINING SESSIONS MUST USE BEST PRACTICES  
8 FOR PARENTAL ENGAGEMENT.

9 (5) (a) AT THE END OF EACH SCHOOL YEAR THROUGH THE  
10 2029-2030 SCHOOL YEAR, ELIGIBLE SCHOOLS SHALL SOLICIT AND COLLECT  
11 PARENTAL FEEDBACK, USING THE STATEWIDE PARENTAL ENGAGEMENT  
12 FEEDBACK SURVEY CREATED PURSUANT TO SUBSECTION (4)(b) OF THIS  
13 SECTION, FROM EACH PARENT WHO ENGAGED IN A QUALIFYING  
14 EDUCATIONAL ACTIVITY CONCERNING THE PARENT'S VOLUNTEER  
15 EXPERIENCE. ON OR BEFORE JULY 1, 2026, AND EACH JULY 1 THEREAFTER  
16 THROUGH JULY 1, 2030, ELIGIBLE SCHOOLS SHALL SUBMIT THE PARENTAL  
17 ENGAGEMENT FEEDBACK SURVEYS TO THE SCHOOL DISTRICT. SCHOOL  
18 DISTRICTS SHALL REPORT THE DATA FROM THE PARENTAL ENGAGEMENT  
19 FEEDBACK SURVEYS TO THE DEPARTMENT OF EDUCATION ON OR BEFORE  
20 OCTOBER 1, 2026, AND EACH OCTOBER 1 THEREAFTER THROUGH  
21 OCTOBER 1, 2030.

22 (b) NOTWITHSTANDING THE REQUIREMENT IN SECTION 24-1-136  
23 (11)(a)(I), ON OR BEFORE FEBRUARY 15, 2027, AND EACH FEBRUARY 15  
24 THEREAFTER THROUGH FEBRUARY 15, 2031, THE DEPARTMENT OF  
25 EDUCATION SHALL SUBMIT A REPORT REGARDING THE DATA FROM THE  
26 PARENTAL ENGAGEMENT FEEDBACK SURVEY RECEIVED CONCERNING THE  
27 PARENT'S VOLUNTEER EXPERIENCE TO THE DEPARTMENT, THE STATE

1 AUDITOR, THE EDUCATION COMMITTEES OF THE HOUSE OF  
2 REPRESENTATIVES AND THE SENATE, OR THEIR SUCCESSOR COMMITTEES,  
3 AND THE FINANCE COMMITTEES OF THE HOUSE OF REPRESENTATIVES AND  
4 THE SENATE, OR THEIR SUCCESSOR COMMITTEES.

5 (6) THIS SECTION IS REPEALED, EFFECTIVE JULY 1, 2033.

6 **SECTION 2. Act subject to petition - effective date.** This act  
7 takes effect at 12:01 a.m. on the day following the expiration of the  
8 ninety-day period after final adjournment of the general assembly; except  
9 that, if a referendum petition is filed pursuant to section 1 (3) of article V  
10 of the state constitution against this act or an item, section, or part of this  
11 act within such period, then the act, item, section, or part will not take  
12 effect unless approved by the people at the general election to be held in  
13 November 2024 and, in such case, will take effect on the date of the  
14 official declaration of the vote thereon by the governor.