# Second Regular Session Seventy-fourth General Assembly STATE OF COLORADO

## REENGROSSED

This Version Includes All Amendments Adopted in the House of Introduction

LLS NO. 24-0992.01 Yelana Love x2295

**HOUSE BILL 24-1409** 

#### **HOUSE SPONSORSHIP**

Bird and Sirota, Taggart, Duran, Joseph, McCluskie, Snyder

#### SENATE SPONSORSHIP

Bridges and Zenzinger, Kirkmeyer

### **House Committees**

#### **Senate Committees**

Appropriations

	A BILL FOR AN ACT
101	CONCERNING THE FUNDING OF EMPLOYMENT-RELATED SERVICES IN
102	THE STATE THROUGH THE DEPARTMENT OF LABOR AND
103	EMPLOYMENT, AND, IN CONNECTION THEREWITH, MAKING AND
104	REDUCING APPROPRIATIONS.

### **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 <a href="http://leg.colorado.gov/">http://leg.colorado.gov/</a>.)

Joint Budget Committee. Under current law, employers pay an annual support surcharge to fund unemployment administration and to support the solvency of the unemployment insurance trust fund. This

HOUSE 3rd Reading Unamended April 1, 2024

HOUSE Amended 2nd Reading March 28, 2024 surcharge is deposited into several different funds. The bill adjusts the deposits as follows:

- 35% (decreased from 59.46%) to the employment support fund;
- 19% (increased from 18.92%) to the benefit recovery fund;
- 32% (increased from 21.62%) to the employment and training technology fund; and
- 14% to the workforce development fund in the workforce development enterprise (enterprise), which is created in the bill.

Each of these funds has a limit on the maximum amount of money that can be held in the fund. The bill requires the maximum amount to be adjusted for inflation based on the Denver-Aurora-Lakewood consumer price index. The bill adjusts these initial caps as follows:

- Decreases the cap for the employment support fund from \$32,000,000 to \$7,000,000;
- Decreases the cap for the employment and training technology fund from \$31,000,000 to \$13,200,000; and
- Establishes the cap for the workforce development fund at \$6,800,000.

The \$15,000,000 cap for the benefit recovery fund remains the same.

The enterprise is created within the division of employment and training in the department of labor and employment for the business purpose of ensuring Coloradans' access to workforce development services and to Colorado's workforce development centers.

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

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2 **SECTION 1. Legislative declaration.** (1) The general assembly finds and declares that:

- (a) In 2009, the unemployment insurance enterprise was created to fund unemployment insurance benefits and administration pursuant to Title III and Title IX of the federal "Social Security Act", as amended;
- (b) The employment and training technology fund is part of the unemployment insurance enterprise and funds unemployment administration technology expenses, including automation and modernization;

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(c) Employers pay unemployment insurance premiums to fund unemployment insurance benefits. Employers also pay a support surcharge to fund unemployment administration and to support the solvency of the unemployment insurance trust fund. (d) Since 2009, many unemployment insurance administration expenditures have been outside of the unemployment enterprise and funded through the employment support fund, contrary to the intent of the creation of the unemployment insurance enterprise; and (e) Establishing the workforce development enterprise will appropriately classify workforce center services under an enterprise. Workforce centers help create a healthy labor force and higher employment rate, which keeps the unemployment insurance trust fund solvent and unemployment insurance premiums low. Businesses and employers who pay the support surcharge would directly benefit from the workforce development enterprise. **SECTION 2.** In Colorado Revised Statutes, 8-76-102.5, amend (3)(a)(IV) introductory portion as follows: 8-76-102.5. Rates effective upon fund solvency - repeal of prior rates - solvency surcharge - definitions. (3) (a) (IV) The support surcharge rate, which is the rate dedicated to employer support surcharge payments deposited into the employment support fund, the benefit recovery fund, and the employment and training technology fund, AND THE WORKFORCE DEVELOPMENT FUND is calculated using the following support surcharge rate schedule: **SECTION 3.** In Colorado Revised Statutes, 8-77-109, amend (1)(b), (2)(a)(I)(B), (2)(a)(II)(A), (2)(a.9)(II)(A), (6)(a) introductory

portion, and (6)(b); and **repeal** (2)(a)(II)(B) as follows:

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8-77-109. Employment support fund - employment and training technology fund - created - uses - repeal. (1) (b) There is hereby established the employment support fund. The fund consists of 59.46 THIRTY-FIVE percent of the support surcharge rate assessed annually as part of each employer's support surcharge rate payments paid and dedicated to the employment support fund in accordance with section 8-76-102.5 (3)(a)(IV).

(2) (a) (I) (B) To the extent allowed by the United States department of labor employment AND training administration, the state treasurer shall credit 18.92 NINETEEN percent of each employer's annual support surcharge rate determined pursuant to section 8-76-102.5 (3)(a)(IV) to the benefit recovery fund, up to a maximum of fifteen million dollars each year.

(II) (A) At the end of the 2023-24 state fiscal year AND EACH STATE FISCAL YEAR THEREAFTER, the state treasurer shall credit any money collected pursuant to this section that would cause the balance in the employment support fund to exceed thirty-two seven million five hundred thousand dollars, AS ADJUSTED ANNUALLY FOR THE UNITED STATES DEPARTMENT OF LABOR'S BUREAU OF LABOR STATISTICS CONSUMER PRICE INDEX FOR DENVER-AURORA-LAKEWOOD OR ITS SUCCESSOR INDEX, EXCLUDING GIFTS, GRANTS, OR DONATIONS, to the unemployment compensation fund EMPLOYMENT AND TRAINING TECHNOLOGY FUND CREATED IN SUBSECTION (2)(a.9)(II)(A) OF THIS SECTION. IF THE EMPLOYMENT AND TRAINING TECHNOLOGY FUND HAS REACHED THE MAXIMUM ALLOWABLE BALANCE PURSUANT TO SUBSECTION (2)(a.9)(II)(A) OF THIS SECTION, THE TREASURER SHALL INSTEAD CREDIT THE MONEY TO THE WORKFORCE DEVELOPMENT FUND CREATED IN

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SECTION 8-83-107 (4).

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(B) At the end of the 2024-25 state fiscal year and each state fiscal year thereafter, the limit on the amount of money in the employment support fund specified in subsection (2)(a)(II)(A) of this section shall be adjusted based on the change in average weekly earnings, as determined in accordance with section 8-73-102 (1), in the immediately preceding state fiscal year, and the state treasurer shall credit any amount that exceeds the amount specified in subsection (2)(a)(II)(A) of this section, as adjusted pursuant to this subsection (2)(a)(II)(B), to the unemployment compensation fund.

(a.9) (II) (A) The employment and training technology fund, referred to in this subsection (2)(a.9) as the "fund", is created in the state treasury. Notwithstanding any provision of this subsection (2) to the contrary, on and after April 27, 2021, the state treasurer shall credit 21.62 THIRTY-TWO percent of each employer's annual support surcharge rate under section 8-76-102.5 (3)(a)(IV) to the employment and training technology fund. On and after April 27, 2021, and on or before June 30, 2023, if cumulative revenue to the employment and training technology fund equals thirty-one million dollars, less any money transferred to the unemployment compensation fund, no additional money shall be credited to the employment and training technology fund but instead shall be allocated to the unemployment compensation fund. On and after July 1, 2023, any amount collected in a fiscal year in excess of seven THIRTEEN million TWO HUNDRED THOUSAND dollars under this subsection (2)(a.9)(II), AS ADJUSTED ANNUALLY FOR THE UNITED STATES DEPARTMENT OF LABOR'S BUREAU OF LABOR STATISTICS CONSUMER PRICE INDEX FOR DENVER-AURORA-LAKEWOOD OR ITS SUCCESSOR INDEX,

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EXCLUDING GIFTS, GRANTS, OR DONATIONS, shall be credited to the fund and then transferred CREDITED to the unemployment compensation fund. Money in the fund shall be used for employment and training automation initiatives established by the director of the division. Money in the fund is subject to annual appropriation by the general assembly for the purposes of this subsection (2)(a.9) and shall not revert to the general fund or any other fund at the end of any fiscal year. The money in the fund is exempt from section 24-75-402. At any time, the money in the employment and training technology fund may be appropriated by the general assembly to the unemployment compensation fund or allocated to the unemployment compensation fund at the discretion of the executive director of the department of labor and employment.

(6) (a) The portion of each employer's support surcharge rate that the employer paid and that is dedicated to the employment support fund pursuant to section 8-76-102.5 (3)(a)(IV) 8-77-109 (1)(b), to the benefit recovery fund pursuant to section 8-73-116, TO THE WORKFORCE DEVELOPMENT FUND PURSUANT TO SECTION 8-83-107, and to the employment and training technology fund pursuant to subsection (2)(a.9)(II)(A) of this section:

(b) Any money transferred from the employment support fund, the benefit recovery fund, THE WORKFORCE DEVELOPMENT FUND, or the employment and training technology fund to the unemployment compensation fund pursuant to this section is not used in calculating the employer's experience rate or percent of excess for the standard premium rate schedule.

**SECTION 4.** In Colorado Revised Statutes, **add** 8-83-107 as follows:

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1	8-83-107. Workforce development enterprise - creation -
2	powers and duties - enterprise fund - fee - legislative declaration -
3	<b>definitions.</b> (1) The General assembly finds and declares that:
4	(a) EMPLOYERS IN COLORADO PAY UNEMPLOYMENT INSURANCE
5	PREMIUMS PURSUANT TO STATE LAW;
6	(b) Unemployment insurance premiums fund unemployment
7	INSURANCE BENEFITS PAID TO COLORADO WORKERS WHO HAVE BECOME
8	UNEMPLOYED THROUGH NO FAULT OF THEIR OWN AND ARE ABLE AND
9	AVAILABLE TO WORK;
10	(c) Paying unemployment benefits depletes Colorado's
11	UNEMPLOYMENT COMPENSATION FUND, WHICH IS FUNDED EXCLUSIVELY
12	BY EMPLOYER PREMIUMS;
13	(d) Providing workforce development services benefits
14	EMPLOYERS THROUGHOUT COLORADO BY:
15	(I) HELPING COLORADO WORKERS MORE QUICKLY REGAIN
16	EMPLOYMENT, THEREBY REDUCING THEIR NEED FOR UNEMPLOYMENT
17	BENEFITS AND KEEPING EMPLOYERS' UNEMPLOYMENT PREMIUMS LOWER;
18	(II) DEVELOPING A MORE QUALIFIED WORKFORCE THAT CAN
19	BETTER MEET THE NEEDS OF COLORADO'S BUSINESSES;
20	(III) CONNECTING COLORADO EMPLOYERS WITH POTENTIAL
21	EMPLOYEES; AND
22	(IV) MAINTAINING EMPLOYERS' CUSTOMER BASES BY KEEPING THE
23	GREATEST NUMBER OF PEOPLE STEADILY EMPLOYED AND ABLE TO
24	PURCHASE GOODS AND SERVICES;
25	(e) THE WORKFORCE DEVELOPMENT ENTERPRISE CREATED IN THIS
26	SECTION PROVIDES VALUABLE BUSINESS SERVICES TO EMPLOYERS BY
2.7	ENSURING COLORADO WORKERS HAVE ACCESS TO WORKFORCE

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1	DEVELOPMENT SERVICES AND ACCESS TO COLORADO'S WORKFORCE
2	DEVELOPMENT CENTERS' SERVICES;
3	(f) BY PROVIDING THESE SERVICES, THE ENTERPRISE ENGAGES IN
4	AN ACTIVITY CONDUCTED IN THE PURSUIT OF A BENEFIT, GAIN, OR
5	LIVELIHOOD;
6	(g) Consistent with the determination of the Colorado
7	SUPREME COURT IN NICHOLL V. E-470 PUBLIC HIGHWAY AUTHORITY, 896
8	P.2d 859 (Colo. 1995), the power to impose taxes is inconsistent
9	WITH ENTERPRISE STATUS UNDER SECTION $20\mathrm{OF}$ ARTICLE $X$ OF THE STATE
10	CONSTITUTION, AND, THEREFORE, IT IS THE CONCLUSION OF THE GENERAL
11	ASSEMBLY THAT THE REVENUE COLLECTED BY THE WORKFORCE
12	DEVELOPMENT ENTERPRISE IS GENERATED BY FEES, NOT TAXES, BECAUSE
13	THE MONEY CREDITED TO THE ENTERPRISE IS:
14	(I) FOR THE SPECIFIC PURPOSE OF ALLOWING THE ENTERPRISE TO
15	DEFRAY THE COSTS OF PROVIDING THE SERVICES SPECIFIED IN THIS
16	SECTION; AND
17	(II) COLLECTED AT RATES THAT ARE REASONABLY CALCULATED
18	BASED ON THE COSTS OF THE SERVICES PROVIDED BY THE ENTERPRISE;
19	AND
20	(h) SO LONG AS THE ENTERPRISE QUALIFIES AS AN ENTERPRISE FOR
21	purposes of section $20\text{of}$ article $X$ of the state constitution, the
22	ENTERPRISE'S REVENUE IS NOT STATE FISCAL YEAR SPENDING, AS DEFINED
23	IN SECTION $24-77-102$ (17), or state revenues, as defined in Section
24	24-77-103.6 (6)(c), AND DOES NOT COUNT AGAINST EITHER THE STATE
25	FISCAL YEAR SPENDING LIMIT IMPOSED BY SECTION $20$ of article $\boldsymbol{X}$ of
26	THE STATE CONSTITUTION OR THE EXCESS STATE REVENUES CAP, AS
27	DEFINED IN SECTION 24-77-103.6 (6)(b).

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1	(2) AS USED IN THIS SECTION:
2	(a) "Enterprise" means the workforce development
3	ENTERPRISE CREATED IN SUBSECTION (3) OF THIS SECTION.
4	(b) "Fund" means the workforce development fund
5	CREATED IN SUBSECTION (4) OF THIS SECTION.
6	(3) THE WORKFORCE DEVELOPMENT ENTERPRISE IS CREATED IN
7	THE DIVISION. THE BUSINESS PURPOSE OF THE ENTERPRISE IS TO ENSURE
8	COLORADO WORKERS HAVE ACCESS TO WORKFORCE DEVELOPMENT
9	SERVICES AND ACCESS TO COLORADO'S WORKFORCE DEVELOPMENT
10	CENTERS. THE WORKFORCE DEVELOPMENT ENTERPRISE CONSTITUTES AN
11	Enterprise for purposes of section $20$ of article $\boldsymbol{X}$ of the state
12	CONSTITUTION, SO LONG AS IT RETAINS THE AUTHORITY TO ISSUE REVENUE
13	BONDS AND RECEIVES LESS THAN TEN PERCENT OF ITS TOTAL ANNUAL
14	REVENUE IN GRANTS FROM ALL COLORADO STATE AND LOCAL
15	GOVERNMENTS COMBINED. SO LONG AS IT CONSTITUTES AN ENTERPRISE
16	PURSUANT TO THIS SUBSECTION (3), THE ENTERPRISE IS NOT SUBJECT TO
17	SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION.
18	(4) The workforce development fund is created in the
19	STATE TREASURY. MONEY IN THE FUND SHALL BE USED BY THE
20	WORKFORCE DEVELOPMENT ENTERPRISE TO ENGAGE IN AND SUPPORT
21	EMPLOYMENT AND TRAINING WORKFORCE INITIATIVES THROUGHOUT
22	COLORADO. THE WORKFORCE DEVELOPMENT ENTERPRISE MAY DEPOSIT OR
23	PERMIT OTHERS TO DEPOSIT OTHER MONEY INTO THE WORKFORCE
24	DEVELOPMENT FUND. THE WORKFORCE DEVELOPMENT FUND CONSISTS OF
25	THE FOLLOWING:
26	(a) FOURTEEN PERCENT OF THE SUPPORT SURCHARGE COLLECTED
27	PURSUANT TO SECTION 8-76-102.5 (3)(a)(IV);

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1	(b) ANY MONEY APPROPRIATED TO THE FUND BY THE GENERAL
2	ASSEMBLY;
3	(c) ANY MONEY GRANTED TO THE ENTERPRISE FROM A FEDERAL
4	AGENCY FOR WORKFORCE DEVELOPMENT PURPOSES;
5	(d) ANY MONEY FROM BONDS ISSUED PURSUANT TO SUBSECTION
6	(6) OF THIS SECTION; AND
7	(e) ANY GIFTS, GRANT, DONATIONS, OR OTHER MONEY RECEIVED
8	BY THE ENTERPRISE.
9	(5) THE ENTERPRISE MAY ENGAGE THE SERVICES OF CONTRACTORS
10	AND CONSULTANTS, INCLUDING THE DEPARTMENT OF LABOR AND
11	EMPLOYMENT AND THE ATTORNEY GENERAL'S OFFICE, FOR PROFESSIONAL
12	AND TECHNICAL ASSISTANCE AND ADVICE AND TO SUPPLY OTHER
13	SERVICES RELATED TO CONDUCTING THE AFFAIRS OF THE ENTERPRISE.
14	(6) (a) The enterprise is authorized to issue revenue bonds
15	FOR THE EXPENSES OF THE ENTERPRISE, WHICH BONDS MAY BE SECURED
16	BY ANY REVENUES OF THE ENTERPRISE. REVENUE FROM THE BONDS ISSUED
17	PURSUANT TO THIS SUBSECTION (6)(a) SHALL BE DEPOSITED INTO THE
18	FUND.
19	(b) The board of directors for the enterprise is as follows:
20	(I) The executive director of the department or the
21	EXECUTIVE DIRECTOR'S DESIGNEE;
22	(II) THE DIRECTOR OF THE COLORADO WORKFORCE DEVELOPMENT
23	COUNCIL OR THE DIRECTOR'S DESIGNEE; AND
24	(III) TEN MEMBERS, ONE REPRESENTING EACH LOCAL WORKFORCE
25	COUNCIL, APPOINTED BY THE EXECUTIVE DIRECTOR OF THE DEPARTMENT.
26	(c) THE BOARD HAS THE FOLLOWING POWERS AND DUTIES:
27	(I) To supervise the enterprise;

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1	(II) TO ISSUE REVENUE BONDS;
2	(III) TO ACQUIRE, HOLD TITLE TO, AND DISPOSE OF REAL AND
3	PERSONAL PROPERTY AS NECESSARY IN THE EXERCISE OF THE BOARD'S
4	POWERS AND PERFORMANCE OF THE BOARD'S DUTIES;
5	(IV) TO ENTER INTO AGREEMENTS WITH THE DEPARTMENT;
6	(V) TO REQUEST THE STATE TREASURER TO ACT AS ADVISOR TO
7	THE FUND TO ISSUE SUCH BONDS AND NOTES AS ARE NECESSARY TO
8	MAINTAIN ADEQUATE BALANCES IN THE FUND; AND
9	(VI) TO HAVE AND EXERCISE ALL RIGHTS AND POWERS NECESSARY
10	OR INCIDENTAL TO OR IMPLIED FROM THE SPECIFIC POWERS AND DUTIES
11	GRANTED BY THIS SECTION.
12	(7) EXCEPT AS PROVIDED IN SUBSECTION (9) OF THIS SECTION, THE
13	STATE TREASURER SHALL CREDIT ALL INTEREST AND INCOME DERIVED
14	FROM THE DEPOSIT AND INVESTMENT OF MONEY IN THE WORKFORCE
15	DEVELOPMENT FUND TO THE FUND. MONEY IN THE FUND SHALL NOT BE
16	CREDITED OR TRANSFERRED TO THE GENERAL FUND OR ANY OTHER FUND
17	AT THE END OF THE FISCAL YEAR.
18	(8) THE GENERAL ASSEMBLY SHALL APPROPRIATE THE MONEY IN
19	THE WORKFORCE DEVELOPMENT FUND ANNUALLY TO THE DEPARTMENT.
20	(9) (a) At the end of the 2024-25 state fiscal year, if the
21	AMOUNT IN THE FUND EXCEEDS SIX MILLION EIGHT HUNDRED THOUSAND
22	DOLLARS, THE STATE TREASURER SHALL TRANSFER THE MONEY IN THE
23	FUND IN EXCESS OF SIX MILLION EIGHT HUNDRED THOUSAND DOLLARS TO
24	THE UNEMPLOYMENT COMPENSATION FUND CREATED IN SECTION $8-77-101$
25	(1).
26	(b) At the end of the $2025-26$ state fiscal year, and each
27	STATE FISCAL YEAR THEREAFTER, IF THE AMOUNT IN THE FUND EXCEEDS

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1	SIX MILLION EIGHT HUNDRED THOUSAND DOLLARS, AS ADJUSTED FOR THE
2	UNITED STATES DEPARTMENT OF LABOR'S BUREAU OF LABOR STATISTICS
3	CONSUMER PRICE INDEX FOR DENVER-AURORA-LAKEWOOD OR ITS
4	SUCCESSOR INDEX, THE STATE TREASURER SHALL CREDIT ANY MONEY
5	COLLECTED PURSUANT TO THIS SECTION THAT WOULD CAUSE THE
6	BALANCE IN THE FUND TO EXCEED THE ADJUSTED AMOUNT TO THE
7	UNEMPLOYMENT COMPENSATION FUND CREATED IN SECTION 8-77-101 (1).
8	SECTION 5. Appropriation - adjustments to 2023 long bill.
9	(1) To implement this act, appropriations made in the annual general
10	appropriation act for the 2023-24 state fiscal year to the department of
11	labor and employment are adjusted as follows:
12	(a) The cash funds appropriation from the employment support
13	fund created in section 8-77-109 (1)(b), C.R.S., for program costs related
14	to the division of unemployment insurance is decreased by \$10,457,137;
15	(b) The cash funds appropriation from the employment and
16	training technology fund created in section 8-77-109 (2)(a.9)(II)(A),
17	C.R.S., for program costs related to the division of unemployment
18	insurance is increased by \$10,457,137;
19	(c) The cash funds appropriation from the employment support
20	fund created in section 8-77-109 (1)(b), C.R.S., for state operations and
21	program costs related to the division of employment and training is
22	decreased by \$3,669,974, and the related FTE is decreased by 57.4 FTE;
23	(d) The cash funds appropriation from the workforce development
24	fund created in section 8-83-107 (4), C.R.S., for workforce center
25	program costs related to the workforce development enterprise in the
26	division of employment and training is increased by \$3,669,974. This is
27	based on an assumption the division will require an additional 57.4 FTE.

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1	(e) The cash funds appropriation from the employment support
2	fund created in section 8-77-109 (1)(b), C.R.S., for one-stop workforce
3	center contracts related to the division of employment and training is
4	decreased by \$9,829,126;
5	(f) The anticipated federal funds for one-stop workforce center
6	contracts related to the division of employment and training is decreased
7	by \$11,031,925, and the related FTE is decreased by 36.0 FTE. This
8	figure is subject to the "(I)" notation as defined in the annual general
9	appropriation act for the 2023-24 state fiscal year.
10	(g) The anticipated federal funds from the workforce innovation
11	and opportunity act related to the division of employment and training is
12	increased by \$11,031,925, and the related FTE is increased by 36.0 FTE.
13	This figure is subject to the "(I)" notation as defined in the annual general
14	appropriation act for the 2023-24 state fiscal year.
15	(h) (I) The cash funds appropriation from the SPARC program
16	fund created in section 24-46.3-505 (1), C.R.S., for state operations and
17	program costs related to the division of employment and training is
18	increased by \$68,513; and
19	(II) The cash funds appropriation from the SPARC program fund
20	created in section 24-46.3-505 (1), C.R.S., for one-stop workforce center
21	contracts related to the division of employment and training is decreased
22	by \$68,513; and
23	(i) The cash funds appropriation from the workforce development
24	fund created in section 8-83-107 (4), C.R.S., for workforce center
25	program costs related to the workforce development enterprise in the
26	division of employment and training is increased by \$9,829,126.
27	SECTION 6. Appropriation. For the 2024-25 state fiscal year,

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1	\$14,003,304 is appropriated to the department of labor and employment
2	for use by the division of employment and training. This appropriation is
3	from the workforce development fund created in section 8-83-107 (4),
4	C.R.S., and is based on an assumption the division will require an
5	additional 57.4 FTE. To implement this act, the division may use this
6	appropriation for workforce center program costs related to the workforce
7	development enterprise.
8	<b>SECTION 7. Effective date.</b> This act takes effect June 15, 2024.
9	SECTION 8. Safety clause. The general assembly finds,
10	determines, and declares that this act is necessary for the immediate
11	preservation of the public peace, health, or safety or for appropriations for
12	the support and maintenance of the departments of the state and state
13	institutions.

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