AN ACT

CONCERNING IMPLEMENTATION OF SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION AS IT RELATES TO STATE GOVERNMENT.

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

SECTION 1. Title 24, Colorado Revised Statutes, 1988 Repl. Vol., as amended, is amended BY THE ADDITION OF A NEW ARTICLE to read:

ARTICLE 77
State Fiscal Policies Relating to Section 20 of Article X of the State Constitution

24-77-101. Legislative declaration. (1) The general assembly hereby finds and declares that:

(a) Section 20 of Article X of the State Constitution, which was approved by the registered electors of this state at the 1992 general election, limits fiscal year spending of the state government;

(b) It is within the legislative prerogative of the general assembly to enact legislation which will facilitate the operation of Section 20 of Article X;

(c) It is a legislative prerogative to facilitate compliance with the state fiscal year spending limit and legislation to implement Section 20 of

Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.
ARTICLE X AS IT RELATES TO STATE GOVERNMENT IS A REASONABLE AND NECESSARY EXERCISE OF THE LEGISLATIVE PREROGATIVE;

(d) IN INTERPRETING THE PROVISIONS OF SECTION 20 OF ARTICLE X, THE GENERAL ASSEMBLY HAS ATTEMPTED TO GIVE THE WORDS OF SAID CONSTITUTIONAL PROVISION THEIR NATURAL AND OBVIOUS SIGNIFICANCE;

(e) WHERE THE MEANING OF SECTION 20 OF ARTICLE X IS UNCERTAIN, THE GENERAL ASSEMBLY HAS ATTEMPTED TO ASCERTAIN THE INTENT OF THOSE WHO ADOPTED THE MEASURE AND, WHEN APPROPRIATE, THE INTENT OF THE PROPONENTS, AS WELL AS TO APPLY OTHER GENERALLY ACCEPTED RULES OF CONSTRUCTION;

(f) THE CONTENT OF THIS ARTICLE REPRESENTS THE CONSIDERED JUDGMENT OF THE GENERAL ASSEMBLY AS TO THE MEANING OF THE PROVISIONS OF SECTION 20 OF ARTICLE X AS IT RELATES TO STATE GOVERNMENT.

24-77-102. Definitions. AS USED IN THIS ARTICLE, UNLESS THE CONTEXT OTHERWISE REQUIRES:

(1) "COLLECTIONS FOR ANOTHER GOVERNMENT" MEANS ANY TAX REVENUES WHICH ARE COLLECTED BY THE STATE FOR THE BENEFIT AND USE OF ANY GOVERNMENT OTHER THAN THE STATE PURSUANT TO THE TAXING AUTHORITY OF SUCH OTHER GOVERNMENT AND WHICH ARE PASSED THROUGH TO THE GOVERNMENT FOR WHOSE USE SUCH REVENUES WERE COLLECTED.

(2) "DAMAGE AWARD" MEANS ANY PECUNIARY COMPENSATION RECEIVED BY THE STATE AS A RESULT OF ANY JUDGMENT OR ALLOWANCE IN FAVOR OF THE STATE.

(3) "ENTERPRISE" MEANS A GOVERNMENT-OWNED BUSINESS:

(a) WHICH HAS AUTHORITY TO ISSUE ITS OWN REVENUE BONDS; AND

(b) WHICH RECEIVES LESS THAN TEN PERCENT OF ITS ANNUAL REVENUES IN GRANTS FROM ALL STATE AND LOCAL GOVERNMENTS IN COLORADO COMBINED.

(4) "EXPENDITURE" MEANS THE APPROPRIATION OR DISBURSEMENT OF ANY STATE GENERAL FUND OR CASH FUND MONEYS FOR ANY EXPENSE INCURRED BY THE STATE.

(5) "FEDERAL FUNDS" MEANS ANY PECUNIARY RESOURCES RECEIVED BY THE STATE FROM THE NATIONAL GOVERNMENT OF THE UNITED STATES.

(6) "GIFT" MEANS SOMETHING OF VALUE WHICH IS GIVEN TO THE STATE VOLUNTARILY BY ANY PERSON OR ENTITY, REGARDLESS OF WHETHER SUCH PERSON OR ENTITY SPECIFIES THE PURPOSE OR PURPOSES FOR WHICH SUCH THING OF VALUE IS TO BE USED. "GIFT" INCLUDES, BUT IS NOT LIMITED TO, VOLUNTARY CONTRIBUTIONS RECEIVED BY THE STATE AS A RESULT OF ANY STATE VOLUNTARY CONTRIBUTION PROGRAM ESTABLISHED PURSUANT TO ARTICLE 22 OF TITLE 39, C.R.S. "GIFT" DOES NOT INCLUDE FEDERAL FUNDS OR ANY PECUNIARY COMPENSATION RECEIVED BY THE STATE FROM ANY OTHER GOVERNMENTAL ENTITY.
(7) (a) "GRANT" means any direct cash subsidy or other direct contribution of money from the state or any local government in Colorado which is not required to be repaid.

(b) "GRANT" does not include:

(I) Any indirect benefit conferred upon an enterprise from the state or any local government in Colorado;

(II) Any revenues resulting from rates, fees, assessments, or other charges imposed by an enterprise for the provision of goods or services by such enterprise;

(III) Any federal funds, regardless of whether such federal funds pass through the state or any local government in Colorado prior to receipt by an enterprise.

(8) "INFLATION" means the percentage change in the Consumer Price Index for the Denver-Boulder Consolidated Metropolitan Statistical Area for all urban consumers, all goods, as published by the United States Department of Labor, Bureau of Labor Statistics, or its successor index.

(9) "PENSION CONTRIBUTIONS BY EMPLOYEES" means the amount contributed by state employees to the retirement plans of such employees.

(10) "PENSION FUND EARNINGS" means the amount which is earned from the investment of moneys set apart for the payment of retirement income for state employees.

(11) "PROPERTY SALE" means:

(a) Any transfer of the ownership of an estate in tangible assets or intangible rights, excluding leasehold interests, in which or to which the state has rights protected by law from the state to any party for consideration; or

(b) Any contract resulting in the payment of pecuniary compensation to the state for permitting another to exploit, use, or market nonrenewable natural resources which are located on real property owned by the state and which are subject to depletion with use.

(12) "RESERVE" means any unrestricted general fund or cash fund year-end balance which is held by the state to meet any needs or demands.

(13) "RESERVE INCREASE" means any action which has the effect of increasing a reserve.

(14) "RESERVE TRANSFERS OR EXPENDITURES" means moneys which are passed from one fund of cash or assets held by the state as a reserve to another such fund or moneys which are disbursed from such fund.
(15) (a) "SPECIAL PURPOSE AUTHORITY" MEANS ANY ENTITY WHICH IS CREATED PURSUANT TO STATE LAW TO SERVE A VALID PUBLIC PURPOSE, WHICH IS EITHER A POLITICAL SUBDIVISION OF THE STATE OR AN INSTRUMENTALITY OF THE STATE, WHICH IS NOT AN AGENCY OF THE STATE, AND WHICH IS NOT SUBJECT TO ADMINISTRATIVE DIRECTION BY ANY DEPARTMENT, COMMISSION, BUREAU, OR AGENCY OF THE STATE.

(b) "SPECIAL PURPOSE AUTHORITY" INCLUDES, BUT IS NOT LIMITED TO:

(I) THE COLORADO HOUSING AND FINANCE AUTHORITY CREATED PURSUANT TO SECTION 29-4-704, C.R.S.;

(II) THE UNIVERSITY OF COLORADO HOSPITAL AUTHORITY CREATED PURSUANT TO SECTION 23-21-503 (1), C.R.S.;

(III) THE COLORADO WATER RESOURCES AND POWER DEVELOPMENT AUTHORITY CREATED PURSUANT TO SECTION 37-95-104 (1), C.R.S.;

(IV) THE COLORADO COMPENSATION INSURANCE AUTHORITY CREATED PURSUANT TO SECTION 8-45-101, C.R.S.;

(V) THE COLORADO POSTSECONDARY EDUCATIONAL FACILITIES AUTHORITY CREATED PURSUANT TO SECTION 23-15-104 (1), C.R.S.;

(VI) THE COLORADO HEALTH FACILITIES AUTHORITY CREATED PURSUANT TO SECTION 25-25-104 (1), C.R.S.;

(VII) THE COLORADO STUDENT OBLIGATION BOND AUTHORITY CREATED PURSUANT TO SECTION 23-3.1-203, C.R.S.;

(VIII) THE COLORADO AGRICULTURAL DEVELOPMENT AUTHORITY CREATED PURSUANT TO SECTION 35-75-104 (1), C.R.S.; AND

(IX) THE PUBLIC EMPLOYEES' RETIREMENT ASSOCIATION CREATED PURSUANT TO SECTION 24-51-201 (1).

(16) (a) "STATE" MEANS THE CENTRAL CIVIL GOVERNMENT OF THE STATE OF COLORADO, WHICH SHALL CONSIST OF THE FOLLOWING:

(I) THE LEGISLATIVE, EXECUTIVE, AND JUDICIAL BRANCHES OF GOVERNMENT ESTABLISHED BY ARTICLE III OF THE STATE CONSTITUTION;

(II) ALL ORGANS OF THE BRANCHES OF GOVERNMENT SPECIFIED IN SUBPARAGRAPH (I) OF PARAGRAPH (a) OF THIS SUBSECTION (16), INCLUDING THE DEPARTMENTS OF THE EXECUTIVE BRANCH; THE LEGISLATIVE HOUSES AND AGENCIES; AND THE APPELLATE AND TRIAL COURTS AND COURT PERSONNEL; AND

(III) STATE INSTITUTIONS OF HIGHER EDUCATION.

(b) "STATE" DOES NOT INCLUDE:

(I) ANY ENTERPRISE;
(II) ANY SPECIAL PURPOSE AUTHORITY.

(17) (a) "STATE FISCAL YEAR SPENDING" MEANS ALL STATE EXPENDITURES AND RESERVE INCREASES OCCURRING DURING ANY GIVEN FISCAL YEAR AS ESTABLISHED BY SECTION 24-30-204, INCLUDING, BUT NOT LIMITED TO, STATE EXPENDITURES OR RESERVE INCREASES FROM:

(I) MONEYS RECEIVED BY THE STATE FROM ENTERPRISES;

(II) CASH FUNDS OF STATE INSTITUTIONS OF HIGHER EDUCATION, AS DEFINED IN SECTION 23-1-103.5, C.R.S.;

(III) NET LOTTERY PROCEEDS DISTRIBUTED TO THE CAPITAL CONSTRUCTION FUND FOR PAYMENT OF DEBT SERVICE ON THE OBLIGATIONS DESCRIBED IN SECTION 3 (1) (c) OF ARTICLE XXVII OF THE STATE CONSTITUTION FOR THE PERIOD THROUGH THE FOURTH QUARTER OF THE STATE'S FISCAL YEAR 1997-1998; AND

(IV) NET LOTTERY PROCEEDS ALLOCATED TO THE GENERAL FUND PURSUANT TO SECTION 3 (1) (b) (III) OF ARTICLE XXVII OF THE STATE CONSTITUTION FOR THE PERIOD BEGINNING WITH THE FIRST QUARTER OF THE STATE'S FISCAL YEAR 1998-1999.

(b) "STATE FISCAL YEAR SPENDING" DOES NOT INCLUDE RESERVE TRANSFERS OR EXPENDITURES OR ANY STATE EXPENDITURES OR RESERVE INCREASES:

(I) FOR REFUNDS OF EXCESS STATE REVENUES MADE IN THE CURRENT FISCAL YEAR OR IN THE SUBSEQUENT FISCAL YEAR;

(II) FROM GIFTS, INCLUDING ANY INTEREST EARNED THEREON;

(III) FROM FEDERAL FUNDS, INCLUDING ANY INTEREST EARNED THEREON;

(IV) FROM COLLECTIONS FOR ANOTHER GOVERNMENT;

(V) FROM PENSION CONTRIBUTIONS BY EMPLOYEES;

(VI) FROM PENSION FUND EARNINGS;

(VII) FROM DAMAGE AWARDS, INCLUDING ANY INTEREST EARNED THEREON;

(VIII) FROM PROPERTY SALES, INCLUDING ANY INTEREST EARNED ON PROCEEDS THEREFROM; AND

(IX) FROM NET PROCEEDS FROM STATE-SUPERVISED LOTTERY GAMES, AS DEFINED IN SECTION 3 (1) OF ARTICLE XXVII OF THE STATE CONSTITUTION; EXCEPT THAT THOSE PORTIONS OF SUCH PROCEEDS WHICH ARE SPECIFIED IN SUBPARAGRAPHS (III) AND (IV) OF PARAGRAPH (a) OF THIS SUBSECTION (17) ARE INCLUDED IN STATE FISCAL YEAR SPENDING.

24-77-103. Limitation on state fiscal year spending. (1) FOR FISCAL YEAR 1993-94 AND EACH FISCAL YEAR THEREAFTER, STATE FISCAL YEAR SPENDING SHALL NOT EXCEED AN AMOUNT EQUAL TO:
(a) State fiscal year spending for the previous fiscal year; as modified by

(b) An amount equal to a percentage calculated pursuant to subsection (2) of this section times the state fiscal year spending for the previous fiscal year, as adjusted for qualification and disqualification of enterprises and as reduced by an amount equal to:

(I) Annual debt service changes; and

(II) Refunds made pursuant to section 20(1) and (3) (c) of article X of the state constitution; and

(III) The amount of any revenues resulting from approval by a majority of the registered electors of the state voting on the issue at a statewide election held after 1991; as modified by

(c) To the extent not otherwise included in state fiscal year spending for the previous fiscal year, an amount equal to:

(I) Annual debt service changes; and

(II) Refunds made pursuant to section 20(1) and (3) (c) of article X of the state constitution; and

(III) An amount of any revenues resulting from approval by a majority of the registered electors of the state voting on the issue at a statewide election held after 1991.

(2) (a) For purposes of paragraph (b) of subsection (1) of this section, the percentage of allowable increase in state fiscal year spending shall equal the sum of inflation as modified by the percentage change in state population in the prior calendar year.

(b) (I) Except as otherwise provided in subparagraph (II) of this paragraph (b), the percentage change in state population for any given calendar year shall be the percentage change between the estimate of state population due to be issued by the United States bureau of census in December of such calendar year with a reference date of July 1 of the same calendar year and the estimate of state population due to be issued by the United States bureau of census in December of the same calendar year with a reference date of July 1 of the immediately preceding calendar year.

(II) For any calendar year for which an estimate of state population is not issued due to the federal census of the United States bureau of census, the percentage change in state population for such calendar year shall be the percentage change between the state population as reported in the federal census conducted by the United States bureau of census in December of such calendar year and the estimate of state population due to be issued by the United States bureau of census in December of the same
(III) The Department of Local Affairs shall notify the President of the Senate, the Speaker of the House of Representatives, the Governor, and the Chairman of the Joint Budget Committee of the General Assembly of the percentage change in state population calculated pursuant to this paragraph (b) no later than January 15 following the calendar year for which such percentage is calculated. Such percentage shall not be subject to later modification based upon any subsequent revision of census counts or population estimates issued by the United States Bureau of the Census.

(3) The base for the calculation of state reserve increases for fiscal year 1992-93 shall be the state unrestricted year-end fund balances of the state general fund and of all state cash funds for fiscal year 1991-92. For purposes of this section, the amount of said state unrestricted year-end fund balances does not constitute and shall not be included in state fiscal year spending for fiscal year 1992-93.

(4) For purposes of complying with the limitation on state fiscal year spending set forth in subsection (1) of this section, the state may refuse to accept any moneys, in whole or in part, from any enterprise in any given fiscal year, notwithstanding any law to the contrary.

(5) For purposes of complying with the limitation on state fiscal year spending set forth in subsection (1) of this section, the state may refuse to accept any gift, including but not limited to real property, for which state expenditures would be required for the maintenance and operation of such gift and which does not include sufficient revenues for said purposes.

(6) (a) For purposes of complying with the limitation on state fiscal year spending set forth in subsection (1) of this section, any moneys continuously appropriated by a permanent statute or constitutional provision shall be included in the general appropriation bill for informational purposes.

(b) The authority to expend such moneys shall be modified only by duly enacted amendment to the permanent statute or constitutional provision which continuously appropriates such moneys.

(c) Except as otherwise provided in this paragraph (c), any moneys continuously appropriated by a permanent statute or constitutional provision shall be subject to revenue and expenditure limits established annually by the General Assembly as provided by law for the purpose of complying with the limitation on state fiscal year spending set forth in subsection (1) of this section. The provisions of this paragraph (c) shall not apply to moneys continuously appropriated to the Limited Gaming Control Commission pursuant to section 9 of Article XVIII of the State Constitution.
(7) FOR PURPOSES OF COMPLYING WITH THE LIMITATION ON STATE FISCAL YEAR SPENDING SET FORTH IN SUBSECTION (1) OF THIS SECTION, EACH STATE INSTITUTION OF HIGHER EDUCATION SHALL PREPARE A WRITTEN REPORT FOR EACH QUARTER OF THE FISCAL YEAR WHICH SHALL INCLUDE THE TOTAL AMOUNT OF NET REVENUES GENERATED DURING SUCH PERIOD FROM ANY FACILITY, ACTIVITY, OR OPERATION MANAGED BY SUCH STATE INSTITUTION OF HIGHER EDUCATION WHICH IS AN ENTERPRISE AND THE TOTAL AMOUNT OF SUCH NET REVENUES AND ANY OTHER THING OF VALUE RECEIVED BY SUCH STATE INSTITUTION OF HIGHER EDUCATION FROM SUCH ENTERPRISES. SUCH REPORT SHALL BE FILED WITH THE PRESIDENT OF THE SENATE, THE SPEAKER OF THE HOUSE OF REPRESENTATIVES, AND THE CHAIRMAN OF THE JOINT BUDGET COMMITTEE NO LATER THAN THIRTY DAYS AFTER THE CLOSE OF SUCH PERIOD.

24-77-104. State emergency reserve - creation - declaration of emergency.
(1) THE STATE SHALL HEREBY ESTABLISH A STATE EMERGENCY RESERVE WHICH SHALL BE HELD BY THE STATE FOR EMERGENCIES DECLARED PURSUANT TO SUBSECTION (3) OF THIS SECTION. SAID STATE EMERGENCY RESERVE SHALL BE NO LESS THAN THE FOLLOWING:

(a) FOR FISCAL YEAR 1993-94, ONE PERCENT OF STATE FISCAL YEAR SPENDING MINUS ANNUAL BONDED DEBT SERVICE;

(b) FOR FISCAL YEAR 1994-95, TWO PERCENT OF STATE FISCAL YEAR SPENDING MINUS ANNUAL BONDED DEBT SERVICE;

(c) FOR FISCAL YEAR 1995-96 AND EACH FISCAL YEAR THEREAFTER, THREE PERCENT OF STATE FISCAL YEAR SPENDING MINUS ANNUAL BONDED DEBT SERVICE.

(2) THE STATE EMERGENCY RESERVE SHALL CONSIST OF SUCH MONEYS AS ARE ANNUALLY DESIGNATED BY THE GENERAL ASSEMBLY IN THE GENERAL APPROPRIATION BILL OR BY SEPARATE BILL TO CONSTITUTE SAID EMERGENCY RESERVE.

(3) THE STATE EMERGENCY RESERVE MAY BE EXPENDED IN ANY GIVEN FISCAL YEAR UPON:

(a) THE DECLARATION OF A STATE EMERGENCY BY THE PASSAGE OF A JOINT RESOLUTION WHICH IS APPROVED BY A TWO-THIRDS MAJORITY OF THE MEMBERS OF BOTH HOUSES OF THE GENERAL ASSEMBLY AND WHICH IS APPROVED BY THE GOVERNOR IN ACCORDANCE WITH SECTION 39 OF ARTICLE V OF THE STATE CONSTITUTION; OR

(b) THE DECLARATION OF A DISASTER EMERGENCY BY THE GOVERNOR PURSUANT TO SECTION 24-32-2104 (4).

(4) NOTHING IN THIS SECTION SHALL BE CONSTRUED TO LIMIT, MODIFY, OR ABRIDGE THE POWERS AND DUTIES OF THE GOVERNOR TO RESPOND TO DISASTERS AS PROVIDED FOR IN PART 21 OF ARTICLE 32 OF THIS TITLE.

(5) NOTHING IN THIS SECTION SHALL BE CONSTRUED TO LIMIT THE ABILITY OF THE GENERAL ASSEMBLY TO DEFINE THE TERM "EMERGENCY" PURSUANT TO SECTION 20 (2) (c) OF ARTICLE X OF THE STATE CONSTITUTION.
Ch. 265 Government - State


(1) Emergency taxes may be imposed by the State pursuant to the requirements set forth in paragraph (a) of subsection (2) of this section without prior approval of the registered electors of the State; except that no State property tax shall be imposed as an emergency tax.

(2) (a) Any emergency tax may be imposed by the State upon:

(I) The declaration of a State emergency by the passage of a joint resolution which is approved by a two-thirds majority of the members of both houses of the General Assembly and which is approved by the Governor in accordance with section 39 of Article V of the State Constitution; and

(II) The imposition of an emergency tax by the passage of a bill which is approved by a two-thirds majority of the members of both houses of the General Assembly and which is approved by the Governor in accordance with section 39 of Article V of the State Constitution.

(b) Any emergency tax which is imposed pursuant to paragraph (a) of this subsection (2) shall be subject to approval by a majority of the registered electors of the State at the next statewide election which occurs sixty days or more after the declaration of the emergency pursuant to subparagraph (I) of paragraph (a) of this subsection (2). Any emergency tax which is not approved at such election shall expire as of the last day of the month in which such election was held.

(3) Revenues from any emergency tax imposed pursuant to the provisions of subsection (2) of this section shall not be expended until all of the State emergency reserve has been expended for such emergency.

(4) Any emergency tax revenues which are not expended on the declared State emergency shall be refunded within one hundred eighty days after such emergency has ended.

24-77-106. Establishment of annual allowable revenues by general assembly.

(1) The general assembly hereby finds and declares that:

(a) Section 20 of Article X of the State Constitution limits State fiscal year spending;

(b) Subject to certain exclusions specified in Section 20 of Article X of the State Constitution, all State general fund expenditures and all State cash fund expenditures are included in the limitation on State fiscal year spending;

(c) The legislative powers of the General Assembly, including but not limited to its plenary power of appropriation, authorize and require the General Assembly to assure compliance with the limitation on State fiscal year spending and to make fundamental fiscal policy decisions establishing the level of activity of all departments and agencies of State
GOVERNMENT, EXCEPT FOR THE LIMITED GAMING CONTROL COMMISSION CREATED PURSUANT TO SECTION 9 (2) OF ARTICLE XVIII OF THE STATE CONSTITUTION; AND

(d) CONSONANT WITH THE EXERCISE OF SUCH LEGISLATIVE POWERS, THE GENERAL ASSEMBLY MUST ESTABLISH LIMITS ON THE REVENUES COLLECTED AND EXPENDITURES MADE BY ALL DEPARTMENTS AND AGENCIES OF STATE GOVERNMENT, EXCEPT FOR THE LIMITED GAMING CONTROL COMMISSION CREATED PURSUANT TO SECTION 9 (2) OF ARTICLE XVIII OF THE STATE CONSTITUTION.

(2) EXCEPT AS OTHERWISE PROVIDED IN THIS SUBSECTION (2), FOR THE 1993-94 FISCAL YEAR AND FISCAL YEARS THEREAFTER, THE GENERAL ASSEMBLY, IN THE GENERAL APPROPRIATION BILL OR BY SEPARATE BILL, SHALL PRESCRIBE THE TOTAL AMOUNT OF REVENUES THAT MAY BE COLLECTED BY EACH DEPARTMENT AND AGENCY OF STATE GOVERNMENT FOR THE FISCAL YEAR. THE AMOUNT PRESCRIBED BY THE GENERAL ASSEMBLY PURSUANT TO THIS SUBSECTION (2) SHALL BE BASED UPON THE DETERMINATION OF THE LIMITATION ON STATE FISCAL YEAR SPENDING UNDER SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION AND UPON DECISIONS ESTABLISHING THE LEVEL OF ACTIVITY OF ALL DEPARTMENTS AND AGENCIES OF STATE GOVERNMENT. THE PROVISIONS OF THIS SUBSECTION (2) SHALL NOT APPLY TO THE LIMITED GAMING CONTROL COMMISSION CREATED IN SECTION 9 (2) OF ARTICLE XVIII OF THE STATE CONSTITUTION.

24-77-107. Construction. Nothing contained in this article shall be construed to apply to or impose, by implication or otherwise, any limitation, restriction, or prohibition upon or expansion of any local government fiscal policies.

SECTION 2. 8-46-101 (1) (b), Colorado Revised Statutes, 1986 Repl. Vol., as amended, is amended to read:

8-46-101. Subsequent injury fund. (1) (b) (I) In addition to such compensation and after the completion of the payments therefor, the employee shall continue to receive compensation at said employee's established compensation rate for permanent total disability until death out of a special fund to be known as the subsequent injury fund, hereby created for such purpose. The subsequent injury fund shall be funded pursuant to the provisions of section 8-46-102.

(II) THE UNRESTRICTED YEAR-END BALANCE OF THE SUBSEQUENT INJURY FUND, CREATED PURSUANT TO SUBPARAGRAPH (I) OF THIS PARAGRAPH (b), FOR THE 1991-92 FISCAL YEAR SHALL CONSTITUTE A RESERVE, AS DEFINED IN SECTION 24-77-102 (12), C.R.S., AND, FOR PURPOSES OF SECTION 24-77-103, C.R.S.:

(A) ANY MONEYS CREDITED TO THE SUBSEQUENT INJURY FUND IN ANY SUBSEQUENT FISCAL YEAR SHALL BE INCLUDED IN STATE FISCAL YEAR SPENDING, AS DEFINED IN SECTION 24-77-102 (17), C.R.S.; AND

(B) ANY TRANSFERS OR EXPENDITURES FROM THE SUBSEQUENT INJURY FUND IN ANY SUBSEQUENT FISCAL YEAR SHALL NOT BE INCLUDED IN STATE FISCAL YEAR SPENDING, AS DEFINED IN SECTION 24-77-102 (17), C.R.S., FOR SUCH FISCAL YEAR.

SECTION 3. 8-46-202 (1), Colorado Revised Statutes, 1986 Repl. Vol., as
amended, is amended to read:

**8-46-202. Major medical insurance fund - tax imposed - returns.**

(1) (a) There is hereby established a major medical insurance fund to defray medical, surgical, dental, hospital, nursing, and drug expenses and expenses for medical, hospital, and surgical supplies, crutches, apparatus, and vocational rehabilitation, which shall include tuition, fees, transportation, and weekly maintenance equivalent to that which the employee would receive under section 8-42-105 for the period of time that the employee is attending a vocational rehabilitation course, which expenses are in excess of those provided under the "Workers' Compensation Act of Colorado" for employees who have established their entitlement to disability benefits under said act, whether necessary to promote recovery, alleviate pain, or reduce disability.

(b) THE UNRESTRICTED YEAR-END BALANCE OF THE MAJOR MEDICAL INSURANCE FUND, CREATED PURSUANT TO PARAGRAPH (a) OF THIS SUBSECTION (1), FOR THE 1991-92 FISCAL YEAR SHALL CONSTITUTE A RESERVE, AS DEFINED IN SECTION 24-77-102 (12), C.R.S., AND, FOR PURPOSES OF SECTION 24-77-103, C.R.S.:

(I) ANY MONEYS CREDITED TO THE MAJOR MEDICAL INSURANCE FUND IN ANY SUBSEQUENT FISCAL YEAR SHALL BE INCLUDED IN STATE FISCAL YEAR SPENDING, AS DEFINED IN SECTION 24-77-102 (17), C.R.S., FOR SUCH FISCAL YEAR; AND

(II) ANY TRANSFERS OR EXPENDITURES FROM THE MAJOR MEDICAL INSURANCE FUND IN ANY SUBSEQUENT FISCAL YEAR SHALL NOT BE INCLUDED IN STATE FISCAL YEAR SPENDING, AS DEFINED IN SECTION 24-77-102 (17), C.R.S., FOR SUCH FISCAL YEAR.

**SECTION 4.** 8-77-101 (1), Colorado Revised Statutes, 1986 Repl. Vol., is amended to read:

**8-77-101. Unemployment compensation fund - state treasurer custodian.**

(1) (a) There is hereby established the unemployment compensation fund, which shall be a special fund administered by the division of employment and training exclusively for the purposes of articles 70 to 82 of this title. The state treasurer shall be custodian of said fund and shall be liable under his official bond for the faithful performance of all his duties in connection therewith. He shall establish and maintain within the fund the accounts specified in this article and such other accounts as may be necessary to reflect the administration of the fund by the division.

(b) THE UNRESTRICTED YEAR-END BALANCE OF THE UNEMPLOYMENT COMPENSATION FUND, CREATED PURSUANT TO PARAGRAPH (a) OF THIS SUBSECTION (1), FOR THE 1991-92 FISCAL YEAR SHALL CONSTITUTE A RESERVE, AS DEFINED IN SECTION 24-77-102 (12), C.R.S., AND, FOR PURPOSES OF SECTION 24-77-103, C.R.S.:

(I) ANY MONEYS CREDITED TO THE UNEMPLOYMENT COMPENSATION FUND IN ANY SUBSEQUENT FISCAL YEAR SHALL BE INCLUDED IN STATE FISCAL YEAR SPENDING, AS DEFINED IN SECTION 24-77-102 (17), C.R.S., FOR SUCH FISCAL YEAR; AND

(II) ANY TRANSFERS OR EXPENDITURES FROM THE UNEMPLOYMENT COMPENSATION FUND IN ANY SUBSEQUENT FISCAL YEAR SHALL NOT BE INCLUDED IN STATE FISCAL YEAR SPENDING, AS DEFINED IN SECTION 24-77-102 (17), C.R.S., FOR SUCH FISCAL
SECTION 5.  24-75-302 (1), Colorado Revised Statutes, 1988 Repl. Vol., as amended, is amended to read:

24-75-302.  Capital construction fund.  (1) (a) There is hereby created the capital construction fund to which shall be allocated such revenues as the general assembly may from time to time determine. Moneys in the capital construction fund may be appropriated for capital construction, as defined in section 24-75-301 (1), including the remodeling or renovation of existing buildings or other physical facilities designated as controlled maintenance projects in the general appropriation act. All unappropriated balances in said fund at the close of any fiscal year shall remain therein and not revert to the general fund. All moneys unexpended or not encumbered from the capital construction fund appropriation to each department for any fiscal year shall revert to the capital construction fund at the end of the period for which such moneys are appropriated. Except as provided in section 24-30-1303.7 (1), no portion of the unexpended balance of a department's capital construction fund appropriation may be used by such department for any additional projects which are beyond the scope or design of the original project without further approval by the general assembly of such additional project. Anticipation warrants may be issued against the revenues of the fund as provided by law. All interest earned from the investment of moneys in said fund shall remain in said fund and become a part thereof.

(b) The unrestricted year-end balance of the capital construction fund, created pursuant to paragraph (a) of this subsection (1), for the 1991-92 fiscal year shall constitute a reserve, as defined in section 24-77-102 (12), and, for purposes of section 24-77-103:

(I) Any moneys credited to the capital construction fund in any subsequent fiscal year shall be included in state fiscal year spending, as defined in section 24-77-102 (17), for such fiscal year; and

(II) Any transfers or expenditures from the capital construction fund in any subsequent fiscal year shall not be included in state fiscal year spending, as defined in section 24-77-102 (17), for such fiscal year.

SECTION 6.  26-2-115, Colorado Revised Statutes, 1989 Repl. Vol., is amended to read:

26-2-115.  State old age pension fund - priority.  All moneys deposited in the state old age pension fund shall be first available for payment of basic minimum awards to qualified old age pension recipients, and no part of said fund shall be transferred to any other fund until such basic minimum awards shall have been paid. Moneys in the state old age pension fund shall be subject to annual appropriation by the general assembly.

SECTION 7.  26-2-116, Colorado Revised Statutes, 1989 Repl. Vol., is amended to read:

26-2-116.  Old age pension stabilization fund.  Any moneys remaining in the old
age pension fund after full payment of basic minimum awards to qualified old age pension recipients shall be transferred to a fund to be known as the old age pension stabilization fund, which fund shall be maintained at the amount of five million dollars and restored to that amount after any disbursements therefrom. The state board shall use the moneys in such fund only to stabilize payments of old age pension basic minimum awards. MONEYS IN THE OLD AGE PENSION STABILIZATION FUND SHALL BE SUBJECT TO ANNUAL APPROPRIATION BY THE GENERAL ASSEMBLY.

SECTION 8. 26-2-117, Colorado Revised Statutes, 1989 Repl. Vol., is amended to read:

26-2-117. Old age pension health and medical care fund. Any moneys remaining in the state old age pension fund after full payment of basic minimum awards to qualified old age pension recipients and after establishment and maintenance of the old age pension stabilization fund in the amount of five million dollars shall be transferred to a fund to be known as the old age pension health and medical care fund, which is hereby created. The state department shall establish and promulgate rules and regulations for administration of a program to provide health and medical care to persons who qualify to receive old age pensions and who are not patients in an institution for tuberculosis or mental diseases. The costs of such program, not to exceed ten million dollars in any fiscal year, shall be defrayed from such health and medical care fund, but all moneys available, accrued or accruing, received or receivable, in said health and medical care fund in excess of ten million dollars in any fiscal year shall be transferred to the general fund of the state to be used pursuant to law. MONEYS IN THE OLD AGE PENSION HEALTH AND MEDICAL CARE FUND SHALL BE SUBJECT TO ANNUAL APPROPRIATION BY THE GENERAL ASSEMBLY.

SECTION 9. 31-30-1014 (2) (c), (3) (a) (III) (B), (5), and (6), Colorado Revised Statutes, 1986 Repl. Vol., as amended, are amended to read:

31-30-1014. State contribution. (2) (c) On the first day of each month of each fiscal year commencing July 1, 1993, the state treasurer shall transfer one-twelfth of the amount certified by the board APPROPRIATED BY THE GENERAL ASSEMBLY for that fiscal year for state funding of death and disability benefits pursuant to section 31-30-1013 (3), which amount shall in no case exceed seven million five hundred thousand dollars for such fiscal year, to the fund created by section 31-30-1012 for allocation to the death and disability account in the fund; except that no such transfer shall be made after December 31, 1996, or upon termination of the annual contribution provided by subsection (5) of this section, whichever is earlier. During the 1997 regular session of the general assembly or the regular session immediately following the termination of the annual contribution provided by subsection (5) of this section, whichever is earlier, the general assembly shall review the amount of the state contribution to insure proper actuarial funding of the death and disability account. Moneys in the fund created by section 31-30-1012 shall not revert to the general fund but shall be continuously available for the purposes provided in this part 10.

(3) (a) (III) The moneys necessary to make the contributions by the state provided in this subsection (3) shall be derived from the proceeds of the tax imposed by section 10-3-209, C.R.S., as follows:
(B) To the extent that the contributions by the state provided in this section exceed the contributions made by the state during the calendar year 1979, such excess amounts shall be transferred, on September 30 of each year, by the state treasurer, from the proceeds of the tax imposed by section 10-3-209, C.R.S., to the board for disbursement to the local pension funds of each such municipality or fire protection district, SUBJECT TO ANNUAL APPROPRIATION BY THE GENERAL ASSEMBLY. Moneys so transferred shall be separate from and in addition to moneys transferred pursuant to subsection (5) of this section and shall not revert to the general fund, but shall be continuously available for the purposes provided in this subsection (3).

(5) On September 30 of each year, the state treasurer shall transfer twenty million dollars from the proceeds of the tax imposed by section 10-3-209, C.R.S., to the fund created by section 31-30-1012, SUBJECT TO ANNUAL APPROPRIATION BY THE GENERAL ASSEMBLY. However, on September 30, 1987, the amount transferred shall be five million five hundred thousand dollars and not twenty million dollars, which shall be used for the purposes set forth in subsections (2) and (3) of this section. Such annual transfer to the fund shall cease when the requirements of paragraph (c) of subsection (4) of this section have been met, and the final annual transfer may be in an amount less than twenty million dollars as determined from the total amount of accrued unfunded liability of employers described in the biennial report prepared pursuant to paragraph (d) of subsection (4) of this section. Moneys in said fund shall not revert to the general fund but shall be continuously available for the purposes provided in this part 10.

(6) In addition to any other transfers required by this section, on September 30 of each year, the state treasurer shall transfer from the proceeds of the tax imposed by section 10-3-209, C.R.S., to the board such moneys as may be necessary to pay for the statewide death and disability insurance policy for volunteer firemen provided in section 31-30-1005 (4), SUBJECT TO ANNUAL APPROPRIATION BY THE GENERAL ASSEMBLY.

SECTION 10. 39-22-623 (1) (a) (II), Colorado Revised Statutes, 1982 Repl. Vol., as amended, is amended to read:

39-22-623. Disposition of collections. (1) The proceeds of all moneys collected under this article, less the reserve retained for refunds, shall be credited as follows:

(a) (II) Effective July 1, 1987, an amount equal to twenty-seven percent of the gross state cigarette tax shall be apportioned to incorporated cities and incorporated towns which levy taxes and adopt formal budgets and to counties, SUBJECT TO ANNUAL APPROPRIATION BY THE GENERAL ASSEMBLY. For the purposes of this section, a city and county shall be considered as a city. The city or town share shall be apportioned according to the percentage of state sales tax revenues collected by the department of revenue in an incorporated city or town as compared to the total state sales tax collections that may be allocated to all political subdivisions in the state; the county share shall be the same as that which the percentage of state sales tax revenues collected in the unincorporated area of the county bears to total state sales tax revenues which may be allocated to all political subdivisions in the state. The department of revenue shall certify to the state treasurer, at least annually, the percentage for allocation to each city, town, and county, and such percentage for allocation so certified shall be applied by said department in all distributions to cities,
towns, and counties until changed by certification to the state treasurer. In order to 
qualify for distributions of state income tax moneys, units of local government are 
prohibited from imposing fees, licenses, or taxes on any person as a condition for 
engaging in the business of selling cigarettes or from attempting in any manner to 
impose a tax on cigarettes. For purposes of this paragraph (a), the "gross state 
cigarette tax" means the total tax before the discount provided for in section 
39-28-104 (1).

**SECTION 11.** 39-31-102 (1), Colorado Revised Statutes, 1982 Repl. Vol., as 
amended, is amended to read:

**39-31-102. Procedures to obtain grant.** (1) A grant authorized by section 
39-31-101 or 39-31-104 shall be paid from the reserve for refunds created by section 
39-22-622, SUBJECT TO ANNUAL APPROPRIATION BY THE GENERAL ASSEMBLY. 
Claimants meeting all qualification requirements for an entire taxable year shall be 
entitled to a grant allowable pursuant to section 39-31-101 or 39-31-104.

**SECTION 12.** 43-4-201 (1), Colorado Revised Statutes, 1984 Repl. Vol., is 
amended to read:

**43-4-201. Funds created.** (1) (a) The highway users tax fund is hereby created 
in the state treasurer’s office.

(b) The unrestricted year-end balance of the highway users tax fund, 
created pursuant to paragraph (a) of this subsection (1), for the 1991-92 
fiscal year shall constitute a reserve, as defined in section 24-77-102 (12), 
C.R.S., and, for purposes of section 24-77-103, C.R.S.:

(I) Any moneys credited to the highway users tax fund in any subsequent 
fiscal year shall be included in state fiscal year spending, as defined in 
section 24-77-102 (17), C.R.S., for such fiscal year; and

(II) Any transfers or expenditures from the highway users tax fund in 
any subsequent fiscal year shall not be included in state fiscal year 
spending, as defined in section 24-77-102 (17), C.R.S., for such fiscal year.

**SECTION 13.** Article 1 of title 23, Colorado Revised Statutes, 1988 Repl. Vol., 
as amended, is amended BY THE ADDITION OF A NEW SECTION to read:

**23-1-103.5. Establishment of annual allowable cash fund revenues and 
expenditures by general assembly.** (1) The general assembly hereby finds 
and declares that:

(a) Section 20 of article X of the state constitution limits state fiscal 
year spending;

(b) Subject to certain exclusions specified in section 20 of article X of 
the state constitution, all state general fund expenditures and all state 
cash fund expenditures, including expenditures of state institutions of 
higher education, are included in the limitation on state fiscal year 
spending;
(c) The legislative powers of the General Assembly, including but not limited to its plenary power of appropriation, authorize and require the General Assembly to assure compliance with the limitation on state fiscal year spending and to make fundamental fiscal policy decisions establishing the level of activity of all departments and agencies of state government, including state institutions of higher education; and

(d) Consonant with the exercise of such legislative powers, the General Assembly must establish limits on the amount of cash funds, as defined by subsection (2) of this section, which shall be raised, spent, or transferred to reserves by the governing boards and boards of trustees of all state institutions of higher education and exercise any other necessary controls on cash fund revenues including, but not limited to, the power of appropriation.

(2) For the 1993-94 fiscal year and fiscal years thereafter, the amount of cash funds appropriated in the General Appropriation Bill by the General Assembly for the governing boards and the boards of trustees for all state institutions of higher education shall equal the maximum amount of cash funds that such governing boards and boards of trustees shall raise, spend, or transfer to reserves for that fiscal year. For the purposes of this section, "cash funds" means funds received from tuition income, fees, indirect cost recoveries, and other sources of funds that can be appropriated as cash funds for state institutions of higher education, excepting those funds derived from gifts, federal funds, or other sources which any expenditure or reserve increase therefrom is not subject to the provisions of section 20 of article X of the state constitution. The amount of cash funds appropriated by the General Assembly pursuant to this subsection (2) shall be based upon the determination of the limitation on state fiscal year spending under section 20 of article X of the state constitution and upon decisions establishing the level of activity of all departments and agencies of state government, including state institutions of higher education.

SECTION 14. 23-1-104 (1) (a), (2), and (3), Colorado Revised Statutes, 1988 Repl. Vol., as amended, are amended to read:

23-1-104. Financing the system of postsecondary education. (1) (a) (I) The general assembly shall make annual appropriations of general fund moneys and of cash funds received from tuition income pursuant to the provisions of section 23-1-103.5 as a single line item to each governing board for the operation of its campuses consistent with the distribution percentages developed by the commission pursuant to section 23-1-105 (3). Each governing board shall allocate said appropriations to the institutions under its control in the manner deemed most appropriate by such governing board.

(II) The general assembly shall make annual appropriations of cash funds, other than cash funds received as tuition income, pursuant to the provisions of section 23-1-103.5 as a single line item to each governing board for the operation of its campuses. Each governing board shall allocate said cash fund appropriations to the institutions under its
CONTROL IN THE MANNER DEEMED MOST APPROPRIATE BY SUCH GOVERNING BOARD.

(2) (a) The commission’s authority to establish the distribution system shall in no way affect the authority of the general assembly to annually set the level of appropriations of general fund moneys and cash funds received as tuition income for the entire system of higher education and to prescribe any performance expectation for the entire system or any part of the system.

(b) THE COMMISSION’S AUTHORITY TO ESTABLISH THE DISTRIBUTION SYSTEM SHALL IN NO WAY APPLY TO OR OTHERWISE AFFECT ANY APPROPRIATIONS OF CASH FUNDS, OTHER THAN CASH FUNDS RECEIVED FROM TUITION INCOME, MADE BY THE GENERAL ASSEMBLY PURSUANT TO SECTION 23-1-103.5.

(3) (a) Notwithstanding the provisions of section 24-75-102, C.R.S., the governing boards are authorized to retain all moneys appropriated pursuant to this section and section 23-1-118, or otherwise generated, from fiscal year to fiscal year.

(b) ALL MONEYS RAISED BY A GOVERNING BOARD SHALL BE AVAILABLE FOR EXPENDITURE ONLY BY SUCH GOVERNING BOARD AND SHALL NOT BE TRANSFERRED OR OTHERWISE MADE AVAILABLE FOR EXPENDITURE BY ANY OTHER GOVERNING BOARD.

SECTION 15. Part 1 of article 1 of title 43, Colorado Revised Statutes, 1984 Repl. Vol., as amended, is amended BY THE ADDITION OF A NEW SECTION to read:

43-1-112.5. Establishment of annual allowable revenues and expenditures by general assembly. (1) THE GENERAL ASSEMBLY HEREBY FINDS AND DECLARES THAT:

(a) SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION LIMITS STATE FISCAL YEAR SPENDING;

(b) SUBJECT TO CERTAIN EXCLUSIONS SPECIFIED IN SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION, ALL STATE GENERAL FUND EXPENDITURES AND ALL STATE CASH FUND EXPENDITURES, INCLUDING EXPENDITURES OF THE DEPARTMENT AND THE COMMISSION, ARE INCLUDED IN THE LIMITATION ON STATE FISCAL YEAR SPENDING;

(c) THE LEGISLATIVE POWERS OF THE GENERAL ASSEMBLY, INCLUDING BUT NOT LIMITED TO ITS PLENARY POWER OF APPROPRIATION, AUTHORIZE AND REQUIRE THE GENERAL ASSEMBLY TO ASSURE COMPLIANCE WITH THE LIMITATION ON STATE FISCAL YEAR SPENDING AND TO MAKE FUNDAMENTAL FISCAL POLICY DECISIONS ESTABLISHING THE LEVEL OF ACTIVITY OF ALL DEPARTMENTS AND AGENCIES OF STATE GOVERNMENT, INCLUDING THE DEPARTMENT AND THE COMMISSION; AND


(2) FOR THE 1993-94 FISCAL YEAR AND FISCAL YEARS THEREAFTER, THE GENERAL ASSEMBLY, IN THE GENERAL APPROPRIATION BILL OR BY SEPARATE BILL, SHALL PRESCRIBE THE TOTAL AMOUNT OF ALLOWABLE REVENUES WHICH MAY BE COLLECTED
AND EXPENDITURES WHICH MAY BE MADE BY THE DEPARTMENT AND THE COMMISSION
FOR THE FISCAL YEAR. THE AMOUNTS PRESCRIBED BY THE GENERAL ASSEMBLY
PURSUANT TO THIS SUBSECTION (2) SHALL BE BASED UPON THE DETERMINATION OF
THE LIMITATION ON STATE FISCAL YEAR SPENDING UNDER SECTION 20 OF ARTICLE X
OF THE STATE CONSTITUTION AND UPON DECISIONS ESTABLISHING THE LEVEL OF
ACTIVITY OF ALL DEPARTMENTS AND AGENCIES OF STATE GOVERNMENT, INCLUDING
THE DEPARTMENT AND THE COMMISSION.

SECTION 16. 43-1-113 (1), (3) (a), (8) (a), (9) (c) (I), and (12) (a), Colorado
Revised Statutes, 1984 Repl. Vol., as amended, are amended to read:

43-1-113. Funds - budgets - fiscal year - reports and publications. (1) All
funds and moneys to the credit of the department of transportation shall be expended
under the supervision and direction of the commission WITHIN THE TOTAL
EXPENDITURES PRESCRIBED BY THE GENERAL ASSEMBLY FOR THE FISCAL YEAR
PURSUANT TO SECTION 43-1-112.5; except that moneys in the aviation fund shall be
expended pursuant to the provisions of article 10 of this title.

(3) (a) For the fiscal year 1991-92 through fiscal year 1993-94 AND FOR EACH
FISCAL YEAR THEREAFTER, appropriations made by the general assembly to the
department of transportation for administrative expenditures, which are listed in
subparagraph (III) of paragraph (c) of subsection (2) of this section, shall be set forth
in a single line item as a total sum, and such expenditures shall not be identified by
project, program, or district.

(8) (a) The department, out of moneys in the state highway fund budgeted therefor
by the transportation commission AND WITHIN THE TOTAL EXPENDITURES PRESCRIBED
BY THE GENERAL ASSEMBLY FOR THE FISCAL YEAR PURSUANT TO SECTION 43-1-112.5,
shall reimburse other agencies of state government for the costs incurred by such state
agencies in providing necessary services in support of the department and the
administration of the highway funds of the state. Such state agencies include, but are
not necessarily limited to, the division of accounts and control in the department of
administration, the office of state planning and budgeting, the department of
personnel, the department of revenue, and the department of the treasury. For any
fiscal year, the amount paid to any such state agency shall be the amount indicated
in the general appropriation act as the recovery of indirect costs by such state agency
out of the state highway fund. The amount so indicated in the general appropriation
act for the recovery of indirect costs by any state agency pursuant to this subsection
(8) may exceed the actual indirect cost incurred by such agency, but the total of all
such statewide indirect cost recoveries indicated in the general appropriation act shall
not exceed the total indirect costs reasonably expected to be incurred by all state
agencies in providing necessary services in support of the department and the
administration of the highway funds of the state. Payments made pursuant to this
subsection (8) shall not be subject to the limitations on appropriations and statutory
distributions from the highway users tax fund contained in section 43-4-201 (3).

(9) (c) (I) No later than April 15 of each year, the commission shall adopt a final
budget allocation plan which shall, upon approval of the governor, constitute the
budget for the department of transportation for the ensuing fiscal year AND WHICH
SHALL COMPLY WITH THE TOTAL REVENUES AND EXPENDITURES PRESCRIBED BY THE
GENERAL ASSEMBLY FOR SUCH FISCAL YEAR PURSUANT TO SECTION 43-1-112.5.
Concurrent with submission of the final budget allocation plan to the governor, the commission shall submit in writing to the general assembly its responses to the recommendations of the joint budget committee, the house transportation and energy committee, and the senate transportation committee. The final budget allocation plan may include some or all of the changes recommended by such committees, but no other changes from the proposed budget allocation plan may be made; except that the commission shall ensure that the final budget allocation plan is within the total revenues and expenditures prescribed by the general assembly pursuant to section 43-1-112.5 and within the total number of full-time equivalent employees allowed pursuant to section 43-1-113 (4) and the commission may adopt, consistent with said prescribed amounts, amendments reflecting increases or decreases in revenue or expenditures not anticipated at the time of adoption of the proposed budget allocation plan, amendments increasing or decreasing expenditures as a result of emergencies or contingencies unforeseen at the time of the preparation of the proposed budget allocation plan, and amendments reflecting changes in the amounts indicated in the general appropriation act as statewide indirect cost recoveries payable from the state highway fund as provided in subsection (8) of this section.

(12) (a) No expenditure shall be made from the state highway funds in excess of the amount prescribed by the general assembly pursuant to section 43-1-112.5 and the amount proposed by the final budget allocation plan or amendments thereto adopted pursuant to paragraph (c) of subsection (9) of this section. It is the duty of the controller to disapprove any such expenditures when the reports reflect such excessive expenditures in relation to the amount prescribed by the general assembly pursuant to section 43-1-112.5 and the proposed final budget allocation plan or amendments thereto adopted pursuant to paragraph (b) of subsection (4) of this section.

SECTION 17. 43-10-109 (1) and (3), Colorado Revised Statutes, 1984 Repl. Vol., as amended, are amended to read:

43-10-109. Aviation fund created. (1) There is hereby created in the state treasury a fund to be known as the aviation fund, referred to in this article as the "fund", which shall consist of all revenues credited thereto pursuant to section 39-27-112 (2) (b), C.R.S., and all revenues credited thereto in accordance with subsection (2) of this section within the total revenues prescribed by the general assembly pursuant to section 43-1-112.5. All interest derived from the deposit and investment of moneys in the fund shall be credited to the fund. At the end of any fiscal year, all unexpended and unencumbered moneys in the fund shall remain therein and shall not be credited or transferred to the general fund or any other fund, except as directed by the general assembly acting by bill and subject to the provisions of section 18 of article X of the Colorado constitution.

(3) The moneys in the fund are hereby continuously appropriated to the board to be disbursed as provided in section 43-10-110; except that, for fiscal years 1991-92, 1992-93, and 1993-94, during which years such moneys shall be subject to annual appropriation by the general assembly, and except that, in each fiscal year, the general assembly shall appropriate an amount not to exceed five percent of the total amount of revenues credited to the fund pursuant to section 39-27-112 (2) (b), C.R.S., and subsection (2) of this section during the preceding fiscal year to be used...
to defray any administrative costs incurred by the division and the board in implementing and administering the provisions of this article. The general assembly shall also appropriate from the fund an amount to the department of revenue for the reasonable expenses incurred in administering sections 39-26-114 (1) (a) (VII) and 39-26-203 (1) (c) and as provided in section 39-27-112 (2) (b), C.R.S. Before the end of the 1993-94 fiscal year, the general assembly will review the policy of making annual appropriations from the fund and make a determination as to whether the procedure of annual appropriation should be continued.

SECTION 18. 8-15.5-108 (1), Colorado Revised Statutes, 1986 Repl. Vol., is amended to read:

8-15.5-108. Displaced homemakers fund - creation. (1) There is hereby created in the state treasury the displaced homemakers fund. All fees collected pursuant to section 14-10-120.5, C.R.S., shall be deposited in said fund. All moneys in the fund are appropriated to the executive director and, commencing July 1, 1980, shall be available for carrying out the purposes of this article; except that, if the amount in said fund from fees collected pursuant to section 14-10-120.5, C.R.S., exceeds one hundred forty-five thousand dollars in any fiscal year, the excess of one hundred forty-five thousand dollars shall revert to the general fund.

SECTION 19. 24-9-105 (1), Colorado Revised Statutes, 1988 Repl. Vol., is amended to read:

24-9-105. Elected state officials - discretionary funds. (1) Beginning with the fiscal year commencing July 1, 1985, and for each fiscal year thereafter, the following amounts for elected state officials for expenditure in pursuance of official business as each elected official sees fit:

(a) Governor, twenty thousand dollars;
(b) Lieutenant governor, five thousand dollars;
(c) Attorney general, five thousand dollars;
(d) Secretary of state, five thousand dollars;
(e) State treasurer, five thousand dollars.

SECTION 20. 43-4-205 (2), (5) (b), (5) (c), (6) (b) (II), (6) (b) (III), and (7) (a), Colorado Revised Statutes, 1984 Repl. Vol., are amended to read:

43-4-205. Allocation of fund. (2) Out of the highway users tax fund, there shall first be paid and credited to the highway crossing protection fund the sum of twenty thousand dollars each month; but, whenever, after deducting all amounts which have theretofore been approved or ordered by the public utilities commission to be paid from said fund, there shall first be paid and credited to the highway crossing protection fund the sum of twenty thousand dollars each month; but, whenever, after deducting all amounts which have theretofore been approved or ordered by the public utilities commission to be paid from said fund, the installation of automatic and other safety appliance signals and devices at railroad grade
crossings, there is a balance in said fund, not so approved or ordered to be paid, of
at least two hundred forty thousand dollars, no further moneys shall be paid or
credited to said fund from the highway users tax fund until the balance in said fund,
after making the same deduction, is less than two hundred forty thousand dollars.

(5) Revenues raised by the excise tax imposed on gasoline and special fuel
pursuant to sections 39-27-102 and 39-27-202, C.R.S., equal to the first seven cents
per gallon of such tax shall be placed in the highway users tax fund to be allocated
as follows:

(b) Twenty-six percent of such revenue shall be paid to the county treasurers of the
respective counties, SUBJECT TO ANNUAL APPROPRIATION BY THE GENERAL
ASSEMBLY, and shall be allocated and expended as provided in section 43-4-207.

(c) Nine percent of such revenue shall be paid to cities and incorporated towns
within the limits of the respective counties, SUBJECT TO ANNUAL APPROPRIATION BY
THE GENERAL ASSEMBLY, and shall be allocated and expended as provided in section
43-4-208 (2).

(6) Revenues raised by the excise tax imposed on gasoline and special fuel
pursuant to sections 39-27-102 and 39-27-202, C.R.S., in excess of seven cents per
gallon of tax, shall be placed in the highway users tax fund to be allocated as follows;
except that revenues raised by the excise tax imposed on gasoline in excess of
eighteen cents per gallon of tax shall be allocated according to the provisions of
paragraph (b) of this subsection (6):

(b) The remaining balance of such revenue shall be expended only for
improvements to highways within the state, including new construction, safety
improvements, maintenance, and capacity improvements. No moneys shall be
expended for administrative purposes. Such revenue shall be allocated as follows:

(II) Twenty-two percent of such revenue shall be paid to the county treasurers of
the respective counties, SUBJECT TO ANNUAL APPROPRIATION BY THE GENERAL
ASSEMBLY, and shall be allocated and expended as provided in section 43-4-207.

(III) Eighteen percent of such revenue shall be paid to the cities and incorporated
towns, SUBJECT TO ANNUAL APPROPRIATION BY THE GENERAL ASSEMBLY, and shall
be allocated and expended as provided in section 43-4-208 (2) (b) and (6) (a).

(7) (a) Revenues accumulated in the special account for highway bridges, as
provided in paragraph (a) of subsection (6) of this section, shall be allocated at least
once each year among state, counties, and municipal highway systems based on total
cost needs under the criteria developed by means of the most current report of the
federal bridge inventory program. For the fiscal year commencing on July 1, 1981,
the allocation shall be determined in accordance with needs developed by October 1,
1981. In subsequent fiscal years, the allocation shall be determined in accordance
with needs reports available on January 1, 1982, and January 1 of each subsequent
year, with the allocation amounts to be effective on July 1 of each year. After
allocation of the state share of the special bridge account, the share for the counties
and municipalities shall be allocated, SUBJECT TO ANNUAL APPROPRIATION BY THE
GENERAL ASSEMBLY, based upon need as determined by the special highway
committee which shall be composed of four representatives each from counties and municipalities. Allocations to local governments shall require a minimum of twenty percent of local matching funds from revenues other than the special bridge account within the highway users tax fund.

SECTION 21. Part 3 of article 1 of title 29, Colorado Revised Statutes, 1986 Repl. Vol., as amended, is amended BY THE ADDITION OF A NEW SECTION to read:

29-1-304.8. Programs not delegated by the general assembly. (1) A local district, within the meaning of section 20 (2) of article X of the state constitution, shall not reduce or end its subsidy pursuant to section 20 (9) of said article to any program if:

(a) The program is one of the inherent powers, duties, or functions of an officer whose office is created as a county office by the state constitution, including but not limited to the county clerk and recorder, the county sheriff, the county coroner, the county treasurer, the county surveyor, the county assessor, and the county attorney; or

(b) The program is required by the state constitution to be administered by the local district, including but not limited to duties related to the maintenance of the state court system and the equalization of property tax assessments.

(2) Nothing in the general assembly’s enactment of a requirement that a local district contribute toward the funding of a program operated by an agency or officer which is not under the jurisdiction of that local district, including but not limited to the requirement that counties pay a portion of the costs of maintaining the office of the district attorney, shall imply that the general assembly has delegated the program to the local district for administration within the meaning of section 20 (9) of article X of the state constitution.

(3) A board of county commissioners shall not cease exercising or performing its inherent legislative, executive, or quasi-judicial powers, duties, or functions in the guise of reducing or ending its subsidy to a program pursuant to the provisions of section 20 (9) of article X of the state constitution.

(4) As used in this section:

(a) “Administration” means the executive management or superintendence of public affairs, as distinguished from policy-making.

(b) “Inherent” means in the essential character of, or belonging by nature or settled habit to.

SECTION 22. 43-4-207 (1), Colorado Revised Statutes, 1984 Repl. Vol., as amended, is amended to read:
43-4-207. County allocation. (1) After the payments required by law have been made to the highway crossing protection fund, after any distributions pursuant to section 43-4-205 (9) or (10) have been made, and after paying the costs of the Colorado state patrol and such other costs of the department, exclusive of highway construction, highway improvements, or highway maintenance, as are appropriated by the general assembly, twenty-six percent of the balance of the highway users tax fund shall be paid to the county treasurers of the respective counties, SUBJECT TO ANNUAL APPROPRIATION BY THE GENERAL ASSEMBLY, and shall be allocated and expended as provided in this section. The moneys thus received shall be allocated to the counties as provided by law and shall be expended by said counties only on the construction, engineering, reconstruction, maintenance, repair, equipment, improvement, and administration of the county highway systems and any other public highways, including any state highways, together with acquisition of rights-of-way and access rights for the same and for no other purpose. The amount to be expended for administrative purposes shall not exceed five percent of each county's share of the funds available.

SECTION 23. 43-4-208 (1), Colorado Revised Statutes, 1984 Repl. Vol., as amended, is amended to read:

43-4-208. Municipal allocation. (1) After the payments required by law have been made to the highway crossing protection fund, after any distributions pursuant to section 43-4-205 (9) or (10) have been made, and after paying the costs of the Colorado state patrol and such other costs of the department, exclusive of highway construction, highway improvements, or highway maintenance, as are appropriated by the general assembly, and making allocation as provided by sections 43-4-206 and 43-4-207, the remaining nine percent of the highway users tax fund shall be paid to the cities and incorporated towns within the limits of the respective counties, SUBJECT TO ANNUAL APPROPRIATION BY THE GENERAL ASSEMBLY, and shall be allocated and expended as provided in this section. Each city treasurer shall account for the moneys thus received as provided in this part 2. Such moneys so allocated shall be expended by said cities and incorporated towns for the construction, engineering, reconstruction, maintenance, repair, equipment, improvement, and administration of the system of streets of such city or incorporated town or of any public highways located within such city or incorporated town, including any state highways, together with the acquisition of rights-of-way and access rights for the same, and for no other purpose. The amount to be expended for administrative purposes shall not exceed five percent of each city's share of the funds available.

SECTION 24. The introductory portion to 23-1-105 (3), Colorado Revised Statutes, 1988 Repl. Vol., is amended to read:

23-105. Duties and powers of the commission with respect to appropriations. (3) The commission shall establish, after consultation with the governing boards of institutions, the distribution formula of GENERAL FUND appropriations AND THE DISTRIBUTION FORMULA OF APPROPRIATIONS OF CASH FUNDS RECEIVED AS TUITION INCOME by the general assembly to each governing board under the following principles:

SECTION 25. 23-20-112, Colorado Revised Statutes, 1988 Repl. Vol., is amended to read:
23-20-112. General powers of the board. The board of regents shall enact laws for the government of the university; appoint the requisite number of professors, tutors, and all other officers; and determine the salaries of such officers and the amount to be paid for tuition in accordance with the level of CASH FUND appropriations set by the general assembly for the university PURSUANT TO SECTION 23-1-103.5. It shall remove any officer connected with the university when in its judgment the good of the institution requires it.

SECTION 26. 23-31-107, Colorado Revised Statutes, 1988 Repl. Vol., is amended to read:

23-31-107. Tuition fees - discrimination. The state board of agriculture shall fix tuition in accordance with the level of CASH FUND appropriations set by the general assembly for the university PURSUANT TO SECTION 23-1-103.5. The board may discriminate in regard to tuition between students from this state and students from other states.

SECTION 27. 23-41-107, Colorado Revised Statutes, 1988 Repl. Vol., is amended to read:

23-41-107. Tuition - school open to all. The Colorado school of mines is open for instruction to all bona fide residents of this state, without regard to sex or color, upon the payment of such reasonable tuition fees as may be prescribed by the board of trustees. With the consent of such board, students from other states, territories, or countries may receive education thereat upon such terms and at such rates of tuition as such board may determine. The board shall fix tuition in accordance with the level of CASH FUND appropriations set by the general assembly for such institution PURSUANT TO SECTION 23-1-103.5.

SECTION 28. 23-50-109, Colorado Revised Statutes, 1988 Repl. Vol., is amended to read:

23-50-109. Open to residents - tuition. The colleges under the control of the trustees of the state colleges in Colorado shall be open, subject to their regulations, to all persons resident in this state, sixteen years of age and upwards, upon the payment of such reasonable charges for tuition as the board may determine; and to nonresidents of this state under such regulations as said board may prescribe, upon payment of a rate of tuition to be fixed by said board. The board shall fix tuition in accordance with the level of CASH FUND appropriations set by the general assembly for such institutions PURSUANT TO SECTION 23-1-103.5.

SECTION 29. 23-52-105 (1), Colorado Revised Statutes, 1988 Repl. Vol., is amended to read:

23-52-105. Tuition fees - Indians. (1) The state board of agriculture shall fix tuition in accordance with the level of CASH FUND appropriations set by the general assembly for the college PURSUANT TO SECTION 23-1-103.5, subject to the restriction that all qualified Indian pupils shall at all times be admitted to such college free of charge for tuition and on terms of equality with other pupils. The general assembly shall appropriate from the state general fund one hundred percent of the moneys required for tuition for such qualified Indian pupils.
**SECTION 30.** 23-60-202 (1) (c), Colorado Revised Statutes, 1988 Repl. Vol., is amended to read:

23-60-202. **Duties of board with respect to state system.**  (1) With respect to the community and technical colleges within the state system, the board has the authority, responsibility, rights, privileges, powers, and duties customarily exercised by the governing boards of institutions of higher education, including the following:

(c) To fix the tuition and fees to be charged in the community and technical colleges. The board shall fix tuition in accordance with the level of CASH FUND appropriations set by the general assembly for such institutions PURSUANT TO SECTION 23-1-103.5.

**SECTION 31.** **Safety clause.** The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

Approved: June 6, 1993