

CHAPTER 299

GOVERNMENT - STATE

HOUSE BILL 94-1366

BY REPRESENTATIVES Romero, Grampas, and Owen;
also SENATORS Lacy, Traylor, and Rizzuto.

AN ACT

**CONCERNING THE REESTABLISHMENT OF THE AUTOMATIC ALLOCATION OF CERTAIN MONEYS
CURRENTLY SUBJECT TO ANNUAL APPROPRIATION.**

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

SECTION 1. 31-30-1014 (2) (c), (3) (a) (III) (B), (5), and (6), Colorado Revised Statutes, 1986 Repl. Vol., as amended, are amended, and the said 31-30-1014 is further amended BY THE ADDITION OF A NEW SUBSECTION, 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 ~~appropriated by the general assembly~~ CERTIFIED BY THE BOARD 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

Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.

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.~~

(7) MONEYS TRANSFERRED PURSUANT TO THIS SECTION SHALL BE INCLUDED FOR INFORMATIONAL PURPOSES IN THE GENERAL APPROPRIATION BILL OR IN SUPPLEMENTAL APPROPRIATION BILLS FOR THE PURPOSE OF COMPLYING WITH THE LIMITATION ON STATE FISCAL YEAR SPENDING IMPOSED BY SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION AND SECTION 24-77-103, C.R.S.

SECTION 2. 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) (A) 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).

(B) MONEYS APPORTIONED PURSUANT TO THIS SUBPARAGRAPH (II) SHALL BE INCLUDED FOR INFORMATIONAL PURPOSES IN THE GENERAL APPROPRIATION BILL OR IN SUPPLEMENTAL APPROPRIATION BILLS FOR THE PURPOSE OF COMPLYING WITH THE LIMITATION ON STATE FISCAL YEAR SPENDING IMPOSED BY SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION AND SECTION 24-77-103, C.R.S.

SECTION 3. 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. GRANTS PAID PURSUANT TO THIS SUBSECTION (1) SHALL BE INCLUDED FOR INFORMATIONAL PURPOSES IN THE GENERAL APPROPRIATION BILL OR IN SUPPLEMENTAL APPROPRIATION BILLS FOR THE PURPOSE OF COMPLYING WITH THE LIMITATION ON STATE FISCAL YEAR SPENDING IMPOSED BY SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION AND SECTION 24-77-103, C.R.S.

SECTION 4. 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: May 31, 1994