

CHAPTER 72

GOVERNMENT - SPECIAL DISTRICTS

HOUSE BILL 94-1223

BY REPRESENTATIVES Adkins, Kerns, Benavidez, DeGette, Foster, Hagedorn, Hernandez, June, Keller, Knox, Linkhart, Lyle, Mattingly, Pierson, Rupert, Snyder, Tucker, Williams, and Wright;
also SENATORS Wham, Casey, Gallagher, Hopper, Peterson, Traylor, and Wattenberg.

AN ACT**CONCERNING SCIENTIFIC AND CULTURAL FACILITIES DISTRICTS.**

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

SECTION 1. 32-13-103 (7) (a) and (7) (b) (II), Colorado Revised Statutes, as amended, are amended, and the said 32-13-103 (7) is further amended BY THE ADDITION OF A NEW PARAGRAPH, to read:

32-13-103. Definitions. As used in this article, unless the context otherwise requires:

(7) (a) With respect to the Denver metropolitan scientific and cultural facilities district, "scientific facility" means a nonprofit institutional organization having as its primary purpose the advancement and preservation of zoology, botany, ~~or~~ natural history, OR CULTURAL HISTORY. "Scientific facility" also includes any agency of local government charged with the advancement and preservation of zoology, botany, ~~or~~ natural history, OR CULTURAL HISTORY but does not include any agency of the state, any educational institution, any radio or television broadcasting network or station, any cable communications system, ~~or~~ any newspaper or magazine, OR ANY ORGANIZATION THAT IS ENGAGED SOLELY IN THE ACQUISITION OR PHYSICAL RESTORATION OF HISTORIC BUILDINGS, STRUCTURES, OR SITES.

(b) (II) ~~For purposes of this paragraph (b), "cultural history" means the history of the development of the American west and its subregions found in the state of Colorado including, but not limited to, the history of mountainmen, Euro-American interaction with native Americans, railroad building, town building, irrigation, agriculture, and the finer arts and crafts.~~

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

(c) FOR PURPOSES OF THIS SUBSECTION (7), "CULTURAL HISTORY" MEANS THE HISTORY THAT CONCENTRATES UPON THE SOCIAL, INTELLECTUAL, AND ARTISTIC ASPECTS OR FORCES IN THE LIFE OF A PEOPLE, REGION, STATE, OR NATION, FOR WHICH AN UNDERSTANDING AND APPRECIATION MAY BE GAINED THROUGH BUILDINGS, STRUCTURES, SITES, ARCHITECTURE, OBJECTS, AND ACTIVITIES SIGNIFICANT IN SAID HISTORY.

SECTION 2. 32-13-107 (3) (a) (III), (3) (a) (IV), (3) (a) (V), (3) (b) (I) (C), (3) (b) (I) (D), (3) (b) (III), (3) (b) (IV), (3) (b) (V), (3) (c) (III), (3) (c) (IV), and (3) (c) (V), Colorado Revised Statutes, as amended, are amended, and the said 32-13-107 (3) is further amended BY THE ADDITION OF A NEW PARAGRAPH, to read:

32-13-107. Sales tax imposed - collection - administration of tax - use.

(3) The proceeds of such sales tax collections shall be used by the board to assist scientific and cultural facilities within the district. After deducting costs, not exceeding three-fourths of one percent of the sales tax revenues annually collected, which are incurred by the district for the administration of such moneys, distributions by the board to scientific and cultural facilities shall be made as follows:

(a) Upon voter approval of the levy and collection of the sales tax specified in section 32-13-105 (1) (a), the sales tax revenues levied and collected by the district shall be distributed annually by the board as follows:

(III) (A) Up to ~~nine~~ FIVE percent of said sales tax revenues may be distributed by the board to the Denver museum of natural history, the Denver art museum, the Denver zoological gardens, and the Denver botanical gardens in such amounts as the board may determine appropriate based upon ~~the~~ ONE OR MORE OF THE FOLLOWING factors: ~~of~~ Regional impact, accessibility, quality, ~~and~~ need, AND COLLABORATION WITH THE DENVER MUSEUM OF NATURAL HISTORY, THE DENVER ART MUSEUM, THE DENVER ZOOLOGICAL GARDENS, OR THE DENVER BOTANICAL GARDENS OR WITH SCIENTIFIC AND CULTURAL FACILITIES WHICH QUALIFY TO RECEIVE MONEYS PURSUANT TO SUBPARAGRAPH (I) OF PARAGRAPH (b) OR SUBPARAGRAPH (I) OF PARAGRAPH (c) OF THIS SUBSECTION (3).

(B) UP TO FIVE PERCENT OF SAID SALES TAX REVENUES MAY BE DISTRIBUTED BY THE BOARD TO THE DENVER MUSEUM OF NATURAL HISTORY, THE DENVER ART MUSEUM, THE DENVER ZOOLOGICAL GARDENS, AND THE DENVER BOTANICAL GARDENS FOR ENHANCED OR INNOVATIVE PROGRAMS, AND ANY DISTRIBUTION MADE PURSUANT TO THIS SUB-SUBPARAGRAPH (B) SHALL BE BASED UPON THE FORMULA SET FORTH IN SUBPARAGRAPH (I) OF THIS PARAGRAPH (a).

(IV) ~~Up to one percent of said sales tax revenues may be distributed by the board as follows:~~

(A) ~~To the Denver museum of natural history, the Denver art museum, the Denver zoological gardens, and the Denver botanical gardens, in such amounts as the board may determine appropriate based upon the factors of regional impact, accessibility, quality, and need;~~

(B) ~~To the scientific and cultural facilities which qualify to receive moneys~~

~~pursuant to the provisions of subparagraph (I) of paragraph (b) of this subsection (3) in such amounts as the board may determine appropriate based upon the factors of regional impact, accessibility, quality, and need;~~

~~(C) To the scientific and cultural facilities which qualify to receive moneys pursuant to the provisions of subparagraph (I) of paragraph (c) of this subsection (3) in such amounts as the board may determine appropriate based upon the factors of accessibility, quality, and need.~~

(V) Any moneys not distributed pursuant to the provisions of subparagraph (III) ~~or (IV)~~ of this paragraph (a) shall be placed by the board in an interest-bearing account with a federally insured bank or savings and loan association located in the state of Colorado. Such moneys shall remain in such account until the board, in its discretion, determines to distribute such moneys at the same time and in the same manner as other moneys are annually distributed pursuant to the provisions of subparagraph (III) ~~or (IV)~~ of this paragraph (a).

(b) Upon voter approval of the levy and collection of the sales tax specified in section 32-13-105 (1) (b), the sales tax revenues levied and collected by the district shall be distributed annually by the board as follows:

(I) Ninety percent of said sales tax revenues shall be distributed to scientific and cultural facilities within the district which are not receiving moneys pursuant to paragraph (a) of this subsection (3) and which meet the following criteria:

(C) Any such facility shall have had an annual operating income of more than seven hundred thousand dollars for the previous year. ~~and~~ FOR DISTRIBUTIONS MADE PURSUANT TO THIS PARAGRAPH (b) IN 1996 AND IN EACH YEAR THEREAFTER, THE BOARD SHALL ANNUALLY ADJUST THE AMOUNT SPECIFIED IN THIS SUB-SUBPARAGRAPH (C) IN ACCORDANCE WITH THE ANNUAL PERCENTAGE CHANGE IN THE CONSUMER PRICE INDEX FOR THE PREVIOUS YEAR 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.

(D) Any such facility shall have been in existence AND OPERATING for at least two years prior to such distribution. FOR PURPOSES OF THIS SUB-SUBPARAGRAPH (D), "OPERATING" MEANS ENGAGED IN SOME FORM OF ACTIVITY WHICH IS IN FURTHERANCE OF THE ADVANCEMENT AND PRESERVATION OF ART, MUSIC, THEATER, DANCE, ZOOLOGY, BOTANY, OR NATURAL HISTORY, INCLUDING BUT NOT LIMITED TO ACTIVITIES RELATING TO PRODUCTION, EXHIBITION, AND PRESENTATION.

(III) (A) Up to ~~nine~~ FIVE percent of said sales tax revenues may be distributed by the board to the scientific and cultural facilities which qualify to receive moneys pursuant to the provisions of subparagraph (I) of this paragraph (b) in such amounts as the board determines appropriate based upon ~~the~~ ONE OR MORE OF THE FOLLOWING factors: ~~of~~ Regional impact, accessibility, quality, ~~and~~ need, AND COLLABORATION WITH THE DENVER MUSEUM OF NATURAL HISTORY, THE DENVER ART MUSEUM, THE DENVER ZOOLOGICAL GARDENS, OR THE DENVER BOTANICAL GARDENS OR WITH SCIENTIFIC AND CULTURAL FACILITIES WHICH QUALIFY TO RECEIVE MONEYS PURSUANT TO SUBPARAGRAPH (I) OF PARAGRAPH (b) OR SUBPARAGRAPH (I) OF

PARAGRAPH (c) OF THIS SUBSECTION (3).

(B) UP TO FIVE PERCENT OF SAID SALES TAX REVENUES MAY BE DISTRIBUTED BY THE BOARD TO THE SCIENTIFIC AND CULTURAL FACILITIES WHICH QUALIFY TO RECEIVE MONEYS PURSUANT TO THE PROVISIONS OF SUBPARAGRAPH (I) OF THIS PARAGRAPH (b) FOR ENHANCED OR INNOVATIVE PROGRAMS, AND ANY DISTRIBUTION MADE PURSUANT TO THIS SUB-SUBPARAGRAPH (B) SHALL BE BASED UPON THE FORMULA SPECIFIED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH (b).

~~(IV) Up to one percent of said sales tax revenues may be distributed by the board as follows:~~

~~(A) To the Denver museum of natural history, the Denver art museum, the Denver zoological gardens, and the Denver botanical gardens, in such amounts as the board may determine appropriate based upon the factors of regional impact, accessibility, quality, and need;~~

~~(B) To the scientific and cultural facilities which qualify to receive moneys pursuant to the provisions of subparagraph (I) of this paragraph (b) in such amounts as the board determines appropriate based upon the factors of regional impact, accessibility, quality, and need;~~

~~(C) To the scientific and cultural facilities which qualify to receive moneys pursuant to the provisions of subparagraph (I) of paragraph (c) of this subsection (3) in such amounts as the board may determine appropriate based upon the factors of accessibility, quality, and need.~~

(V) Any moneys not distributed pursuant to the provisions of subparagraph (III) ~~or (IV)~~ of this paragraph (b) shall be placed by the board in an interest-bearing account with a federally insured bank or savings and loan association located in the state of Colorado. Such moneys shall remain in such account until the board, in its discretion, determines to distribute such moneys at the same time and in the same manner as other moneys are annually distributed pursuant to the provisions of subparagraph (III) ~~or (IV)~~ of this paragraph (b).

(b.5) NOTWITHSTANDING ANY LAW TO THE CONTRARY, NO SCIENTIFIC AND CULTURAL FACILITY WHICH QUALIFIES TO RECEIVE MONEYS PURSUANT TO THE PROVISIONS OF SUBPARAGRAPH (I) OF PARAGRAPH (b) OF THIS SUBSECTION (3) SHALL RECEIVE IN ANY GIVEN YEAR MORE THAN THIRTY-THREE PERCENT OF THE TOTAL AMOUNT OF SALES AND USE TAX REVENUES DISTRIBUTED PURSUANT TO PARAGRAPH (b) OF THIS SUBSECTION (3) IN SUCH YEAR. IF THE AMOUNT OF MONEYS RECEIVED BY ANY SCIENTIFIC AND CULTURAL FACILITY IN ANY GIVEN YEAR EXCEEDS THE ALLOWABLE AMOUNT, THE SCIENTIFIC AND CULTURAL FACILITY SHALL REFUND TO THE DISTRICT THE AMOUNT OF MONEYS IN EXCESS OF THE ALLOWABLE AMOUNT.

(c) Upon voter approval of the levy and collection of the sales tax specified in section 32-13-105 (1) (c), the sales tax revenues levied and collected by the district shall be distributed annually by the board as follows:

(III) Up to ~~nine~~ TEN percent of said sales tax revenues collected in each county comprising the district, pursuant to the provisions of section 32-13-105 (1) (c), may

be distributed by the board to the scientific and cultural facilities which qualify to receive moneys pursuant to subparagraph (I) of this paragraph (c) as the board may determine appropriate based upon ~~the~~ ONE OR MORE OF THE FOLLOWING factors: ~~of~~ Accessibility, quality, ~~and~~ need, ENHANCED OR INNOVATIVE PROGRAMS, AND COLLABORATION WITH THE DENVER MUSEUM OF NATURAL HISTORY, THE DENVER ART MUSEUM, THE DENVER ZOOLOGICAL GARDENS, OR THE DENVER BOTANICAL GARDENS OR WITH SCIENTIFIC AND CULTURAL FACILITIES WHICH QUALIFY TO RECEIVE MONEYS PURSUANT TO SUBPARAGRAPH (I) OF PARAGRAPH (b) OR SUBPARAGRAPH (I) OF PARAGRAPH (c) OF THIS SUBSECTION (3). ANY DISTRIBUTION MADE PURSUANT TO THIS SUBPARAGRAPH (III) SHALL BE BASED UPON THE PROVISIONS OF THE PLAN SUBMITTED BY EACH COUNTY CULTURAL COUNCIL AS REQUIRED BY SUBPARAGRAPH (II) OF THIS PARAGRAPH (c).

~~(IV) Up to one percent of said sales tax revenues collected in each county comprising the district, pursuant to the provisions of section 32-13-105 (1) (c), may be distributed by the board as follows:~~

~~(A) To the Denver museum of natural history, the Denver art museum, the Denver zoological gardens, and the Denver botanical gardens, in such amounts as the board may determine appropriate based upon the factors of regional impact, accessibility, quality, and need;~~

~~(B) To the scientific and cultural facilities which qualify to receive moneys pursuant to the provisions of subparagraph (I) of paragraph (b) of this subsection (3), in such amounts as the board may determine appropriate based upon the factors of regional impact, accessibility, quality, and need;~~

~~(C) To the scientific and cultural facilities which qualify to receive moneys pursuant to subparagraph (I) of this paragraph (c) as the board may determine appropriate based upon the factors of accessibility, quality, and need.~~

(V) Any moneys not distributed pursuant to the provisions of subparagraph (III) ~~or (IV)~~ of this paragraph (c) shall be placed by the board in an interest-bearing account with a federally insured bank or savings and loan association located in the state of Colorado. Such moneys shall remain in such account until the board, in its discretion, determines to distribute such moneys at the same time and in the same manner as other moneys are annually distributed pursuant to the provisions of subparagraph (III) ~~or (IV)~~ of this paragraph (c).

SECTION 3. 32-13-107 (3), Colorado Revised Statutes, as amended, is amended BY THE ADDITION OF A NEW PARAGRAPH to read:

32-13-107. Sales tax imposed - collection - administration of tax - use.
(3) The proceeds of such sales tax collections shall be used by the board to assist scientific and cultural facilities within the district. After deducting costs, not exceeding three-fourths of one percent of the sales tax revenues annually collected, which are incurred by the district for the administration of such moneys, distributions by the board to scientific and cultural facilities shall be made as follows:

(d) NO SCIENTIFIC AND CULTURAL FACILITY WHICH RECEIVES MONEYS PURSUANT TO THE PROVISIONS OF PARAGRAPH (c) OF THIS SUBSECTION (3) SHALL USE OR EXPEND

SUCH MONEYS FOR THE ACQUISITION, PHYSICAL PRESERVATION, OR RESTORATION OF ANY HISTORIC BUILDING, STRUCTURE, OR SITE.

SECTION 4. 32-13-114, Colorado Revised Statutes, as amended, is repealed as follows:

32-13-114. Repeal of article. ~~This article is repealed, effective July 1, 1996.~~

SECTION 5. Effective date. This act shall take effect upon passage, except that section 2 of this act shall take effect January 1, 1996.

SECTION 6. 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: March 31, 1994