

CHAPTER 106

TAXATION

SENATE BILL 99-074

BY SENATORS Powers, Hernandez, Linkhart, Martinez, Nichol, Pascoe, Reeves, Rupert, Wattenberg, Weddig, and Wham; also REPRESENTATIVES McElhany, Bacon, Chavez, Coleman, Hagedorn, Larson, Lee, Leyba, Mace, McKay, Morrison, Tapia, S. Williams, Windels, and Witwer.

AN ACT

CONCERNING THE CHILD CARE VOLUNTARY CONTRIBUTION PROGRAM, AND, IN CONNECTION THEREWITH, EXTENDING THE PROGRAM FOR A PERIOD OF TEN YEARS AND MODIFYING THE TERMS OF MEMBERS OF THE CHILD CARE IMPROVEMENT OVERSIGHT COMMITTEE.

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

SECTION 1. 39-22-1001 (1), Colorado Revised Statutes, is amended to read:

39-22-1001. Limitation on the duration of voluntary contribution programs - repeal. (1) It is the intent of the general assembly that any program funded by voluntary contributions of income tax refunds ~~which~~ THAT is created on or after June 2, 1985, shall have a sunset clause providing that the program shall apply to no more than three income tax years unless the program is continued or reestablished by the general assembly acting by bill during the regular session immediately preceding the program's expiration; except that there shall be no requirement for a sunset clause for the homeless prevention tax check-off program in part 13 of this article OR THE CHILD CARE TAX CHECK-OFF IN PART 17 OF THIS ARTICLE and except that the olympic committee tax ~~checkoff~~ CHECK-OFF shall have a sunset clause as provided in subsection (3) of this section. It is the intent of the general assembly that such sunset clause shall also provide that, prior to the termination, continuation, or reestablishment of any such program, a committee of reference in each house of the general assembly shall hold a hearing thereon.

SECTION 2. 39-22-1702, Colorado Revised Statutes, is amended to read:

39-22-1702. Voluntary contribution designation - procedure. For income tax years commencing on or after January 1, 1996, but prior to January 1, ~~1999~~ 2009, the Colorado state individual income tax return form shall contain a line whereby each

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

individual taxpayer may designate the amount of the contribution, if any, such individual wishes to make to the Colorado child care improvement fund created in section 39-22-1703.

SECTION 3. 39-22-1703 (2), Colorado Revised Statutes, is amended to read:

39-22-1703. Contributions credited to Colorado child care improvement fund - appropriation. (2) The general assembly shall appropriate annually from the Colorado child care improvement fund to the department of revenue its costs of administering moneys designated as contributions to the fund. All moneys remaining in the Colorado child care improvement fund at the end of a fiscal year, after subtracting the appropriation to the department of revenue, shall be transferred to the Colorado ~~children's campaign~~ OFFICE OF RESOURCE & REFERRAL AGENCIES, INC., a Colorado nonprofit corporation. Each year the Colorado ~~children's campaign~~ OFFICE OF RESOURCE & REFERRAL AGENCIES, INC. may spend up to ~~five~~ SEVEN percent of all voluntary contributions designated for the Colorado child care improvement fund to pay its administrative costs; except that, in the first year, the ~~five~~ SEVEN percent limitation for administrative costs shall not apply if the amount of voluntary contributions designated to the fund is less than twenty-five thousand dollars. Each year the Colorado ~~children's campaign~~ OFFICE OF RESOURCE & REFERRAL AGENCIES, INC. may also spend no more than ten thousand dollars of the voluntary contributions designated for the Colorado child care improvement fund to pay its marketing costs. The Colorado ~~children's campaign~~ OFFICE OF RESOURCE & REFERRAL AGENCIES, INC. shall administer such moneys in accordance with the provisions of section 39-22-1704.

SECTION 4. 39-22-1704 (1) and (2), the introductory portion to 39-22-1704 (3), and 39-22-1704 (3) (a), (3) (b), (3) (c) (I), and (3) (e), Colorado Revised Statutes, are amended to read:

39-22-1704. Administration of moneys in Colorado child care improvement fund - oversight committee - report. (1) Moneys transferred to the Colorado ~~children's campaign~~ OFFICE OF RESOURCE & REFERRAL AGENCIES, INC. pursuant to section 39-22-1703 (2) shall be used to improve the quality of child care programs in the state including, but not limited to, grants for training persons involved in child care programs and for assisting child care programs. The Colorado ~~children's campaign~~ OFFICE OF RESOURCE & REFERRAL AGENCIES, INC. shall administer the grant program in accordance with procedures established by the child care improvement oversight committee created in subsection (2) of this section.

(2) (a) The child care improvement oversight committee shall be appointed by the governor and shall be composed of three members. One member shall be a representative of the department of human services, one member shall be a representative of the child care provider community, and one member shall be a representative of the public at-large.

(b) THE TERMS OF THE COMMITTEE MEMBERS SERVING ON DECEMBER 31, 1999, SHALL EXPIRE ON JANUARY 1, 2000, AND THE GOVERNOR SHALL APPOINT THREE MEMBERS TO SERVE ON THE COMMITTEE FOR TERMS BEGINNING JANUARY 1, 2000. ONE MEMBER SHALL SERVE UNTIL JANUARY 1, 2001, ONE MEMBER SHALL SERVE UNTIL JANUARY 1, 2002, AND THE OTHER MEMBER SHALL SERVE UNTIL JANUARY 1, 2003. ALL SUBSEQUENT APPOINTMENTS SHALL BE FOR TERMS OF THREE YEARS.

(3) Members of the child care improvement oversight committee shall serve without compensation. The oversight committee shall meet as necessary to perform its functions as outlined in this subsection (3) and shall be provided necessary staff assistance from the Colorado ~~children's campaign~~ OFFICE OF RESOURCE & REFERRAL AGENCIES, INC. The oversight committee shall be responsible for:

(a) Developing the process to be used by persons or entities in applying for grants from the Colorado ~~children's campaign~~ OFFICE OF RESOURCE & REFERRAL AGENCIES, INC.;

(b) Developing the process to be used by the Colorado ~~children's campaign~~ OFFICE OF RESOURCE & REFERRAL AGENCIES, INC. in awarding grants to nongovernmental entities, including the development of criteria to be used by the Colorado ~~children's campaign~~ OFFICE OF RESOURCE & REFERRAL AGENCIES, INC. in evaluating grant applications and selecting grant recipients;

(c) (I) At a minimum, the criteria to be used by the Colorado ~~children's campaign~~ OFFICE OF RESOURCE & REFERRAL AGENCIES, INC. in evaluating grant applications and selecting grant recipients, including the provision of matching funds by the requesting entity and an equitable geographic distribution of grant funds throughout the state;

(e) Submitting a report to the president of the senate, the speaker of the house of representatives, and the governor summarizing the annual voluntary contributions designated for the Colorado child care improvement fund, the annual expenditure of moneys from the fund by the Colorado ~~children's campaign~~ OFFICE OF RESOURCE & REFERRAL AGENCIES, INC., including the awarding of grants, and the FINDINGS OF THE Colorado ~~children's campaign's findings~~ OFFICE OF RESOURCE & REFERRAL AGENCIES, INC. concerning the improvement of the quality of child care programs in the state since the establishment of the voluntary contribution designation. The report to the president of the senate, the speaker of the house of representatives, and the governor shall be made on a yearly basis until the repeal of this part 17.

SECTION 5. 39-22-1705 (1), Colorado Revised Statutes, is amended to read:

39-22-1705. Repeal of part. (1) This part 17 is repealed, effective January 1, ~~2000~~ 2010.

SECTION 6. Effective date. This act shall take effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly that is allowed for submitting a referendum petition pursuant to article V, section 1 (3) of the state constitution; except that, if a referendum petition is filed against this act or an item, section, or part of this act within such period, then the act, item, section, or part, if approved by the people, shall take effect on the date of the official declaration of the vote thereon by proclamation of the governor.

Approved: April 15, 1999