

CHAPTER 249

TAXATION

SENATE BILL 14-014

BY SENATOR(S) Kefalas, Ulibarri, Aguilar, Guzman, Heath, Hodge, Johnston, Jones, Kerr, Newell, Nicholson, Schwartz, Steadman, Tochtrop, Todd, Zenzinger, Carroll;
 also REPRESENTATIVE(S) Pettersen, Exum, Fields, Duran, Fischer, Ginal, Hamner, Hullinghorst, Kagan, Lebsock, Lee, McLachlan, Melton, Mitsch Bush, Moreno, Peniston, Primavera, Rosenthal, Ryden, Salazar, Schafer, Singer, Tyler, Williams, Young, Ferrandino.

AN ACT

CONCERNING THE PROPERTY-RELATED EXPENSE ASSISTANCE GRANTS FOR LOW-INCOME SENIORS AND INDIVIDUALS WITH DISABILITIES, AND, IN CONNECTION THEREWITH, MAKING AND REDUCING APPROPRIATIONS.

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

SECTION 1. Legislative declaration. (1) The general assembly hereby finds that:

(a) There is a property tax, rent, and heat assistance grant program administered by the department of revenue, which is commonly referred to as the PTC rebate program;

(b) The PTC rebate program was started in 1972 to provide property tax and rent assistance through grants to low-income seniors, and the program was expanded to include assistance for heating expenses in 1980 and to include individuals with disabilities in 1989;

(c) The department of revenue administers the program, including application controls and program outreach, and there is a need to improve the department's application, eligibility, and payment controls and the program outreach and administration;

(d) Grants are made from the income tax refund reserve without further appropriation;

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

(e) In fiscal year 2012-13 about 21,000 households participated in the program and received a total of \$6.9 million in rebates, which is an average of \$329 for each participating household;

(f) The PTC rebate program applies to thousands of low-income Coloradans over age 65, surviving spouses over age 58, or individuals with disabilities who have lived in the state for the entire tax year and have paid property tax, rent, or heating expenses during the year;

(g) Qualifying seniors and individuals with disabilities, including veterans, who live in their homes on fixed or low-incomes face greater financial hardships and encounter difficulties in maintaining their homes and living independently with limited resources, and the rebate helps these people stay in their homes;

(h) The PTC rebate program helps seniors and individuals with disabilities live independently in their homes and serves as a lifeline for thousands of Coloradans who spend the grants on basic necessities, including home repairs; and

(i) Spending grants in local communities is good for business and creates jobs, it allows people to stay in their homes and live with greater dignity as contributing members of society, and it saves taxpayer dollars.

(2) Therefore, the general assembly declares the PTC rebate program offers a rational, fiscally prudent, and targeted approach for assisting seniors and individuals with disabilities with essential living expenses, and that it is in the public interest to improve the administration, delivery, and outreach of this program to ensure efficiencies and effectiveness in terms of serving those individuals most in need. Furthermore, it is in the public interest to encourage collaboration between the department of revenue, the department of human services, and community-based organizations to achieve continuous quality improvement of the program.

SECTION 2. In Colorado Revised Statutes, 39-31-101, **amend** (1) (b) (I), (1) (c), (1) (d), (2), (3) (b) introductory portion, and (3) (b) (II); and **add** (2.3) and (3) (b) (II.5) as follows:

39-31-101. Real property tax assistance - eligibility - applicability - definitions. (1) (b) (I) ~~A husband and wife shall be~~ SPOUSES ARE treated as jointly qualifying for the grant under paragraph (a) of this subsection (1) if either SPOUSE meets the age requirement and they jointly meet all the limitations of subsection (3) of this section. In all cases ~~a husband and wife shall~~ SPOUSES MUST file one joint claim.

(c) (I) The grant authorized by this section shall also be allowed to individuals having resided in this state for the entire taxable year and coming within the limitations imposed by subsection (3) of this section who, regardless of age, ~~were disabled~~ HAVE A DISABILITY during the entire taxable year to a degree sufficient to qualify for the payment to them of full benefits from any bona fide public or private plan or source based solely upon such disability.

(II) An individual ~~is disabled~~ HAS A DISABILITY for the purposes of subparagraph (I) of this paragraph (c) if such individual is unable to engage in any substantial

gainful activity by reason of any medically determinable physical or mental impairment ~~which~~ THAT can be expected to result in death or ~~which~~ THAT has lasted for a continuous period of not less than twelve months.

(d) Eligibility under more than one provision of this subsection (1) shall not operate to increase the amount of any grant available to an individual or ~~husband and wife~~ SPOUSES under subsection (2) of this section.

(2) ~~Such~~ A grant shall be the amount of the general property taxes actually paid on the residence or the amount of taxes actually paid on a mobile home, plus any tax-equivalent payments computed pursuant to subsection (4) of this section, with respect to the rent of a trailer space during the year for which ~~such~~ THE grant is claimed, the amount of the specific ownership tax actually paid on a trailer coach, or the amount of the tax-equivalent payments, computed pursuant to subsection (4) of this section, actually made during the year for which such grant is claimed, but in no event may it exceed:

(a) In the case of an individual:

(I) ~~For grants claimed for years commencing prior to January 1, 1999, five hundred dollars reduced by twenty percent of the amount by which the individual's income exceeds five thousand dollars;~~

(II) ~~For grants claimed for years commencing on or after January 1, 1999, but prior to January 1, 2008, six hundred dollars reduced by ten percent of the amount by which the individual's income exceeds five thousand dollars; and~~

(III) For grants claimed for years commencing on or after January 1, 2008, BUT BEFORE JANUARY 1, 2014, six hundred dollars reduced by ten percent of the amount by which the individual's income exceeds six thousand dollars in 2008, and, each year thereafter, the amount for the prior year adjusted for inflation.

(a.5) EXCEPT AS SET FORTH IN SUBSECTION (2.3) OF THIS SECTION, FOR GRANTS CLAIMED FOR YEARS COMMENCING ON OR AFTER JANUARY 1, 2014, IN THE CASE OF AN INDIVIDUAL WHOSE INCOME IS LESS THAN OR EQUAL TO TWELVE THOUSAND SEVEN HUNDRED TWENTY DOLLARS, SEVEN HUNDRED DOLLARS REDUCED BY TEN PERCENT OF THE AMOUNT BY WHICH THE INDIVIDUAL'S INCOME EXCEEDS SIX THOUSAND SIX HUNDRED THIRTY-NINE DOLLARS OR TWO HUNDRED TWENTY-SEVEN DOLLARS, WHICHEVER AMOUNT IS GREATER.

(b) In the case of a ~~husband and wife~~ SPOUSES:

(I) ~~For grants claimed for years commencing prior to January 1, 1999, five hundred dollars reduced by twenty percent of their income over eight thousand seven hundred dollars;~~

(II) ~~For grants claimed for years commencing on or after January 1, 1999, but prior to January 1, 2008, six hundred dollars reduced by ten percent of their income over eight thousand seven hundred dollars; and~~

(III) For grants claimed for years commencing on or after January 1, 2008, BUT

BEFORE JANUARY 1, 2014, six hundred dollars reduced by ten percent of their income over nine thousand seven hundred dollars in 2008, and, each year thereafter, the amount for the prior year adjusted for inflation.

(c) EXCEPT AS SET FORTH IN SUBSECTION (2.3) OF THIS SECTION, FOR GRANTS CLAIMED FOR YEARS COMMENCING ON OR AFTER JANUARY 1, 2014, IN THE CASE OF SPOUSES WHOSE INCOME IS LESS THAN OR EQUAL TO SEVENTEEN THOUSAND ONE HUNDRED FORTY-SIX DOLLARS, SEVEN HUNDRED DOLLARS REDUCED BY TEN PERCENT OF THEIR INCOME OVER TEN THOUSAND SEVEN HUNDRED THIRTY-ONE DOLLARS, OR TWO HUNDRED TWENTY-SEVEN DOLLARS, WHICHEVER AMOUNT IS GREATER.

(2.3) FOR GRANTS CLAIMED FOR YEARS COMMENCING ON OR AFTER JANUARY 1, 2015, THE INCOME THRESHOLDS USED TO DETERMINE THE ELIGIBILITY FOR AND AMOUNT OF A GRANT PURSUANT TO SUBSECTION (2) OF THIS SECTION ARE EQUAL TO THE INCOME THRESHOLDS FOR THE PRIOR YEAR ADJUSTED FOR INFLATION.

(3) Such grant shall be allowed to such persons as described in subsection (1) of this section who meet the following requirements:

(b) Have income from all sources for the taxable year of less than the maximum amount for which such persons are eligible to receive a grant based on the operation of ~~paragraphs (a) and (b)~~ PARAGRAPHS (a), (a.5), (b), AND (c) of subsection (2) of this section, including, but not limited to, for this purpose, alimony, support money, cash public assistance and relief, pension or annuity benefits, federal social security benefits, veterans' benefits, nontaxable interest, workers' compensation, and unemployment compensation benefits. For the purposes of this paragraph (b), the following shall not be considered income:

(II) Medicaid payments specifically provided for the payment of medicare premiums; ~~and~~

(II.5) PAYMENTS FROM OR INCOME RECEIVED BY A SPECIAL NEEDS TRUST; AND

SECTION 3. In Colorado Revised Statutes, 39-31-102, **amend** (1), (2), and (3) (a) as follows:

39-31-102. Procedures to obtain grant - department of revenue - responsibilities. (1) (a) 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. Payments shall be made on a quarterly basis, with the amount of each payment equal to the total amount of the grant divided by the number of quarters remaining in the calendar year in which the grant is awarded, with the calculation including the quarter in which the grant is awarded. 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.

(b) THE DEPARTMENT OF REVENUE SHALL UPDATE ITS DATABASE ON A PERIODIC BASIS AS NECESSARY TO ENSURE THAT ALL ELIGIBLE CLAIMANTS ARE RECEIVING THE GRANTS.

(2) ~~A grant~~ THE EXECUTIVE DIRECTOR SHALL PRESCRIBE THE FORMS TO BE USED FOR THE GRANTS authorized by section 39-31-101 or 39-31-104 ~~shall be claimed on such forms as prescribed by the executive director~~ AND PREPARE ANY INSTRUCTIONS RELATED TO THE FORMS. THE EXECUTIVE DIRECTOR MAY CREATE AN ELECTRONIC FORM TO BE USED IN ADDITION TO THE PAPER FORM. If a sales tax refund is allowed for any given income tax year in accordance with section ~~39-22-120 or 39-22-2002,~~ ~~such forms~~ THE EXECUTIVE DIRECTOR shall include provisions ~~allowing~~ ON THE FORMS TO ALLOW qualified individuals to apply for the refund pursuant to section ~~39-22-120(5)(c) or 39-22-2003(5)(c).~~ TO RECEIVE A GRANT, AN INDIVIDUAL MUST CLAIM THE GRANT ON THE EXECUTIVE DIRECTOR'S FORM.

(3)(a) If two or more persons, other than ~~husband and wife~~ SPOUSES, are entitled to a grant authorized by section 39-31-101 or 39-31-104, it may be claimed by either or any of such persons meeting the qualifications therefor. When two or more persons claim the grant for the same residence, the executive director is authorized to determine the proper allocation of such grant.

SECTION 4. In Colorado Revised Statutes, **repeal and reenact, with amendments,** 39-31-103 as follows:

39-31-103. Department of human services - outreach - departmental information sharing. (1) THE DEPARTMENT OF HUMAN SERVICES SHALL CONDUCT OUTREACH FOR THE GRANTS AVAILABLE UNDER THIS ARTICLE. AS PART OF THIS DUTY, THE DEPARTMENT SHALL:

(a) TARGET THE OUTREACH TO PARTICIPANTS IN OTHER STATE BENEFIT PROGRAMS;

(b) INCORPORATE THE OUTREACH INTO EXISTING MEDIA CAMPAIGNS;

(c) WORK WITH COUNTY DEPARTMENTS OF HUMAN OR SOCIAL SERVICES;

(d) COLLABORATE WITH INTERESTED COMMUNITY-BASED ORGANIZATIONS, INCLUDING SHARING OF OUTREACH EXPENSES; AND

(e) UNDERTAKE ANY OTHER MEASURES THAT IT DEEMS NECESSARY TO ENSURE COLLABORATION AND COST-EFFECTIVE OUTREACH THAT IMPROVES PROGRAM PARTICIPATION.

(2) THE DEPARTMENT OF HUMAN SERVICES MAY SOLICIT, RECEIVE, AND EXPEND GIFTS, GRANTS, OR DONATIONS FROM ANY PERSON, INCLUDING COMMUNITY-BASED ORGANIZATIONS, FOR THE PURPOSE OF PAYING ANY PART OF THE OUTREACH.

(3)(a) ON OR BEFORE JULY 1, 2015, AND JULY 1 OF EVERY ODD-NUMBERED YEAR THEREAFTER, THE DEPARTMENT OF HUMAN SERVICES SHALL REPORT TO THE PUBLIC HEALTH CARE AND HUMAN SERVICES COMMITTEE OF THE HOUSE OF REPRESENTATIVES AND THE HEALTH AND HUMAN SERVICES COMMITTEE OF THE

SENATE, OR ANY SUCCESSOR COMMITTEES, ABOUT ITS OUTREACH CONDUCTED PURSUANT TO THIS SECTION. IN THE REPORT, THE DEPARTMENT SHALL INCLUDE A DESCRIPTION OF:

(I) THE TYPES OF OUTREACH UNDERTAKEN BY THE DEPARTMENT;

(II) THE SUCCESS OF THE OUTREACH AS MEASURED BY PUBLIC PARTICIPATION, INCLUDING THE PARTICIPATION BY ELIGIBLE MEMBERS OF RACIAL AND ETHNIC MINORITY POPULATIONS, OR OTHER INDICATORS THAT THE DEPARTMENT CAN EVALUATE;

(III) ANY RECOMMENDATIONS FOR STATUTORY CHANGES THAT WOULD HELP IMPROVE PROGRAM PARTICIPATION; AND

(IV) ANY OTHER RECOMMENDATIONS RELATED TO THE GRANTS MADE UNDER THIS ARTICLE.

(b) THIS SUBSECTION (3) IS EXEMPT FROM THE PROVISIONS OF SECTION 24-1-136 (11), C.R.S., AND THE PERIODIC REPORTING REQUIREMENTS OF THIS SECTION ARE EFFECTIVE UNTIL CHANGED BY THE GENERAL ASSEMBLY ACTING BY BILL.

(4) NOTHING IN THIS SECTION CHANGES THE DEPARTMENT OF REVENUE'S RESPONSIBILITY TO CREATE THE GRANT FORMS AND TO PAY THE GRANTS UNDER THIS ARTICLE.

(5) THE DEPARTMENT OF REVENUE AND THE DEPARTMENT OF HUMAN SERVICES SHALL SHARE INFORMATION AND COLLABORATE AS IS NECESSARY FOR EACH DEPARTMENT TO EFFICIENTLY ADMINISTER THIS ARTICLE.

SECTION 5. In Colorado Revised Statutes, 39-31-104, **amend** (1) (b) (I), (1) (c), (1) (d), (2), (3) (b) introductory portion, and (3) (b) (II); and **add** (2.3) and (3) (b) (II.5) as follows:

39-31-104. Heat or fuel expenses assistance - eligibility - applicability - definitions. (1) (b) (I) ~~A husband and wife shall be~~ SPOUSES ARE treated as jointly qualifying for the grant under paragraph (a) of this subsection (1) if either SPOUSE meets the age requirement and they jointly meet all the limitations of subsection (3) of this section. In all cases, ~~a husband and wife shall~~ SPOUSES MUST file one joint claim.

(c) (I) The grant authorized by this section shall also be allowed to individuals having resided in this state for the entire taxable year and coming within the limitations imposed by subsection (3) of this section who, regardless of age, ~~were disabled~~ HAVE A DISABILITY during the entire taxable year to a degree sufficient to qualify for the payment to them of full benefits from any bona fide public or private plan or source based solely upon such disability.

(II) An individual ~~is disabled~~ HAS A DISABILITY for the purposes of subparagraph (I) of this paragraph (c) if such individual is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment ~~which~~ THAT can be expected to result in death or ~~which~~ THAT has lasted

for a continuous period of not less than twelve months.

(d) Eligibility under more than one provision of this subsection (1) shall not operate to increase the amount of any grant available to an individual or ~~a husband and wife~~ SPOUSES under subsection (2) of this section.

(2) ~~Such~~ THE grant shall be as follows:

(a) In the case of an individual:

(I) ~~For grants claimed for years commencing prior to January 1, 1999, one hundred sixty dollars reduced by six and four-tenths percent of the amount by which the individual's income exceeds five thousand dollars;~~

(II) ~~For grants claimed for years commencing on or after January 1, 1999, but prior to January 1, 2008, one hundred ninety-two dollars reduced by three and two-tenths percent of the amount by which the individual's income exceeds five thousand dollars; and~~

(III) For grants claimed for years commencing on or after January 1, 2008, BUT BEFORE JANUARY 1, 2014, one hundred ninety-two dollars reduced by three and two-tenths percent of the amount by which the individual's income exceeds six thousand dollars in 2008, and, each year thereafter, the amount for the prior year adjusted for inflation.

(a.5) EXCEPT AS SET FORTH IN SUBSECTION (2.3) OF THIS SECTION, FOR GRANTS CLAIMED FOR YEARS COMMENCING ON OR AFTER JANUARY 1, 2014, IN THE CASE OF AN INDIVIDUAL WHOSE INCOME IS LESS THAN OR EQUAL TWELVE THOUSAND SEVEN HUNDRED TWENTY DOLLARS, ONE HUNDRED NINETY-TWO DOLLARS REDUCED BY THREE AND TWO-TENTHS PERCENT OF THE AMOUNT BY WHICH THE INDIVIDUAL'S INCOME EXCEEDS SIX THOUSAND SIX HUNDRED THIRTY-NINE DOLLARS OR SEVENTY-THREE DOLLARS, WHICHEVER AMOUNT IS GREATER.

(b) In the case of ~~a husband and wife~~ SPOUSES:

(I) ~~For grants claimed for years commencing prior to January 1, 1999, one hundred sixty dollars reduced by six and four-tenths percent of their income over eight thousand seven hundred dollars;~~

(II) ~~For grants claimed for years commencing on or after January 1, 1999, but prior to January 1, 2008, one hundred ninety-two dollars reduced by three and two-tenths percent of their income over eight thousand seven hundred dollars; and~~

(III) For grants claimed for years commencing on or after January 1, 2008, BUT BEFORE JANUARY 1, 2014, one hundred ninety-two dollars reduced by three and two-tenths percent of their income over nine thousand seven hundred dollars in 2008, and, each year thereafter, the amount for the prior year adjusted for inflation.

(c) EXCEPT AS SET FORTH IN SUBSECTION (2.3) OF THIS SECTION, FOR GRANTS CLAIMED FOR YEARS COMMENCING ON OR AFTER JANUARY 1, 2014, IN THE CASE OF SPOUSES WHOSE INCOME IS LESS THAN OR EQUAL TO SEVENTEEN THOUSAND ONE

HUNDRED FORTY-SIX DOLLARS, ONE HUNDRED NINETY-TWO DOLLARS REDUCED BY THREE AND TWO-TENTHS PERCENT OF THEIR INCOME OVER TEN THOUSAND SEVEN HUNDRED THIRTY-ONE DOLLARS OR SEVENTY-THREE DOLLARS, WHICHEVER AMOUNT IS GREATER.

(2.3) FOR GRANTS CLAIMED FOR YEARS COMMENCING ON OR AFTER JANUARY 1, 2015, THE INCOME THRESHOLDS USED TO DETERMINE THE ELIGIBILITY FOR AND AMOUNT OF A GRANT PURSUANT TO SUBSECTION (2) OF THIS SECTION ARE EQUAL TO THE INCOME THRESHOLDS FOR THE PRIOR YEAR ADJUSTED FOR INFLATION.

(3) Such grant shall be allowed to such persons as described in subsection (1) of this section who meet the following requirements:

(b) Have income from all sources for the taxable year of less than the maximum amount for which such persons are eligible to receive a grant based on the operation of ~~paragraphs (a) and (b)~~ PARAGRAPHS (a), (a.5), (b), AND (c) of subsection (2) of this section, including, but not limited to, for this purpose, alimony, support money, cash public assistance and relief, pension or annuity benefits, federal social security benefits, veterans' benefits, nontaxable interest, workers' compensation, and unemployment compensation benefits. For the purposes of this paragraph (b), the following shall not be considered income:

(II) Medicaid payments specifically provided for the payment of medicare premiums; ~~and~~

(II.5) PAYMENTS FROM OR INCOME RECEIVED BY A SPECIAL NEEDS TRUST; AND

SECTION 6. In Colorado Revised Statutes, **amend** 39-31-105 as follows:

39-31-105. Executive director - rule-making - collection of erroneous payments - waiver. (1) The executive director of the department of revenue may promulgate rules necessary for the administration of this article. Such rules shall be promulgated in accordance with article 4 of title 24, C.R.S.

(2) IF THE DEPARTMENT OF REVENUE INCORRECTLY PAYS A GRANT UNDER SECTION 39-31-101 OR 39-31-104 AS A RESULT OF A DEPARTMENTAL ERROR, THE EXECUTIVE DIRECTOR OF THE DEPARTMENT MAY WAIVE THE REIMBURSEMENT OF THE GRANT AND ANY RELATED INTEREST OR PENALTIES THAT ACCRUE.

SECTION 7. Appropriation - adjustments to 2014 long bill. (1) For the implementation of this act, the general fund appropriation made in the annual general appropriation act to the controlled maintenance trust fund created in section 24-75-302.5 (2) (a), Colorado Revised Statutes, for the fiscal year beginning July 1, 2014, is decreased by \$2,535,754.

(2) In addition to any other appropriation, there is hereby appropriated, out of any moneys in the general fund, not otherwise appropriated, to the department of revenue, for the fiscal year beginning July 1, 2014, the sum of \$177,129 and 0.5 FTE, or so much thereof as may be necessary, to be allocated to the taxation business group for the implementation of this act as follows:

(a) \$20,041 and 0.5 FTE for the taxation and compliance division for personal services;

(b) \$36,578 for the taxation and compliance division for capital outlay and operating expenses; and

(c) \$120,510 for CITA annual maintenance and support.

(3) In addition to any other appropriation, there is hereby appropriated to the department of personnel, for the fiscal year beginning July 1, 2014, the sum of \$31,400, or so much thereof as may be necessary, for allocation to integrated document solutions for the provision of postage, data entry, imaging and printing for the department of revenue related to the implementation of this act. Said sum is from reappropriated funds received from the department of revenue out of the appropriation made in paragraph (b) of subsection (2) of this section.

(4) In addition to any other appropriation, there is hereby appropriated, out of any moneys in the general fund not otherwise appropriated, to the department of revenue, for the fiscal year beginning July 1, 2014, the sum of \$2,356,965, or so much thereof as may be necessary, for allocation to the taxation business group for old age heat and fuel and property tax assistance grants pursuant to section 39-31-102 (1), Colorado Revised Statutes.

(5) In addition to any other appropriation, there is hereby appropriated, to the department of health care policy and financing, for the fiscal year beginning July 1, 2014, the sum of \$1,397, or so much thereof as may be necessary, for allocation to department of human services medicaid-funded programs for Colorado benefits management system related to the implementation of this act. Of said sum, \$684 is from the general fund, \$9 is from the children's basic health plan trust created in section 25.5-8-105 (1), Colorado Revised Statutes, \$4 is from the old age pension health and medical care fund created in section 7 (c) of article XXIV of the state constitution, and \$700 is from federal funds.

(6) In addition to any other appropriation, there is hereby appropriated, to the department of human services, for the fiscal year beginning July 1, 2014, the sum of \$4,092, or so much thereof as may be necessary, for allocation to the office of information technology services, Colorado benefits management system for Colorado benefits management system, operating expenses related to the implementation of this act. Of said sum, \$976 is from the general fund, \$131 is from the old age pension fund created in section 1 of article XXIV of the state constitution, \$1,397 is from reappropriated funds received from the department of health care policy and financing out of the appropriation made in subsection (5) of this section, and \$1,588 is from federal funds.

(7) In addition to any other appropriation, there is hereby appropriated to the governor - lieutenant governor - state planning and budgeting, for the fiscal year beginning July 1, 2014, the sum of \$4,092, or so much thereof as may be necessary, for allocation to the office of information technology, for the provision of computer center services for the department of human services related to the implementation of this act. Said sum is from reappropriated funds received from the department of human services out of the appropriation made in subsection (6) of this section.

SECTION 8. Effective date. This act takes effect July 1, 2014.

SECTION 9. 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 22, 2014