



## Legislative Council Staff

*Nonpartisan Services for Colorado's Legislature*

# Fiscal Note

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<b>Drafting Number:</b>	LLS 22-0485	<b>Date:</b>	January 27, 2022
<b>Prime Sponsors:</b>	Rep. McCluskie Sen. Rankin	<b>Bill Status:</b>	House Education
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**Bill Topic:** SPECIAL DISTRICTS EARLY CHILDHOOD DEVELOPMENT

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**Summary of Fiscal Impact:**

<input type="checkbox"/> State Revenue	<input type="checkbox"/> TABOR Refund
<input type="checkbox"/> State Expenditure	<input checked="" type="checkbox"/> Local Government
<input type="checkbox"/> State Transfer	<input type="checkbox"/> Statutory Public Entity

The bill allows an early childhood development service district to include a portion of a special district, city, county, or other taxing district, and to accept gifts, grants, and donations. The bill may impact local government revenue and workload on an ongoing basis.

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**Appropriation Summary:** No appropriation is required.

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**Fiscal Note Status:** The fiscal note reflects the introduced bill.

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## Summary of Legislation

The bill allows an early childhood development service district to include a portion of a special district, city, county, or other taxing district. Currently, it must include all the territory of any local jurisdiction that is part of the service district. It also allows an early childhood development service district to accept gifts, grants, and donations.

## Background

House Bill 19-1052 authorized the creation of early childhood development service districts to provide direct and indirect early childhood developmental services. The bill specified the requirements and process for the district's organization and required that districts formed and governed in accordance with the Special District Act. According to the Department of Local Affairs, there are not currently any early childhood development service districts.

## Local Government

To the extent the bill changes the size and location of potential early childhood service districts, the bill may impact tax revenue collected, or change initial administrative costs to adjust the territory of a district. Changes are expected to be minimal. The bill will also increase revenue for any service district that chooses to accept gifts, grants, and donations.

## Effective Date

The bill takes effect 90 days following adjournment of the General Assembly sine die, assuming no referendum petition is filed.

## State and Local Government Contacts

Counties	County Clerks	Human Services
Judicial	Local Affairs	Municipalities
Revenue	Special Districts	