

**First Regular Session
Seventy-fourth General Assembly
STATE OF COLORADO**

INTRODUCED

LLS NO. 23-0763.01 Alana Rosen x2606

SENATE BILL 23-080

SENATE SPONSORSHIP

Lundeen, Baisley, Rich

HOUSE SPONSORSHIP

(None),

Senate Committees
Education

House Committees

A BILL FOR AN ACT

101 **CONCERNING AN INCOME TAX CREDIT FOR PARENTAL ENGAGEMENT IN**
102 **SCHOOLS.**

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)

The bill establishes a parental engagement in schools income tax credit for income tax years commencing on or after January 1, 2024, that allows a taxpayer who is a parent (taxpayer) to claim a credit when the taxpayer volunteers in the school of the taxpayer's child. Taxpayers are allowed a credit of \$20 for each volunteer hour, up to \$500.

Eligible schools include a school of a school district, a district

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters or bold & italic numbers indicate new material to be added to existing law.
Dashes through the words or numbers indicate deletions from existing law.

charter school, an institute charter school, or a board of cooperative services.

An eligible school shall issue a credit certificate to any taxpayer who volunteers in the school. The credit certificate allows the taxpayer to claim a credit with respect to the income taxes imposed by the state. To claim a credit, the taxpayer must submit the credit certificate to the department of revenue (department) with the taxpayer's income tax return for the income tax year for which a credit is claimed. The amount of the credit that exceeds the taxpayer's income taxes due is refunded to the taxpayer.

The bill encourages eligible schools to promote the credit to parents at the start of each school year and to provide volunteer opportunities throughout the year to accommodate parent schedules and interests.

The bill requires the Colorado state advisory council for parent involvement in education (council) to develop marketing materials to promote the credit to parents. The council shall conduct training sessions to instruct eligible schools on how to implement and manage a volunteer program to align with the credit. The training sessions must use best practices for parental engagement. On or before May 1, 2025, the council shall create and distribute a statewide parental engagement feedback survey (survey) to solicit and collect parental engagement feedback from parents. The purpose of the survey is to measure parental engagement participation and to determine whether parental engagement provides support to eligible schools.

At the end of each school year through 2029, eligible schools are required to solicit feedback, using the council's survey, from parents concerning volunteer experiences. On or before July 1, 2025, and each July 1 thereafter through July 1, 2029, eligible schools shall submit the survey data to the school districts. On or before October 1, 2025, and each October 1 thereafter through October 1, 2029, school districts shall report the survey data to the department of education.

The bill requires the department of education to submit an annual report summarizing the survey data reported by the school districts to the department on February 15, 2026, and each February 15 thereafter through February 15, 2030, to the state auditor, the education committees of the house of representatives and the senate, or their successor committees, and the finance committees of the house of representatives and the senate, or their successor committees.

The bill repeals the income tax credit, effective July 1, 2032.

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

2 **SECTION 1.** In Colorado Revised Statutes, **add** 39-22-549 as

1 follows:

2 **39-22-549. Income tax credit for parental engagement in**
3 **schools - legislative declaration - definitions - repeal.** (1) (a) IN
4 ACCORDANCE WITH SECTION 39-21-304 (1), WHICH REQUIRES EACH BILL
5 THAT CREATES A NEW TAX EXPENDITURE TO INCLUDE A TAX PREFERENCE
6 PERFORMANCE STATEMENT AS PART OF A STATUTORY LEGISLATIVE
7 DECLARATION, THE GENERAL ASSEMBLY FINDS AND DECLARES THAT THE
8 GENERAL LEGISLATIVE PURPOSES OF THIS TAX EXPENDITURE ARE TO
9 INDUCE CERTAIN DESIGNATED BEHAVIORS BY TAXPAYERS AND TO PROVIDE
10 TAX RELIEF FOR CERTAIN INDIVIDUALS. SPECIFICALLY, THIS TAX
11 EXPENDITURE IS INTENDED TO:

12 (I) ENCOURAGE TAXPAYERS WHO ARE PARENTS TO VOLUNTEER IN
13 THE SCHOOLS OF TAXPAYERS' CHILDREN; AND

14 (II) PROVIDE TAX RELIEF TO TAXPAYERS WHO ARE PARENTS.

15 (b) THE GENERAL ASSEMBLY AND THE STATE AUDITOR SHALL
16 MEASURE THE EFFECTIVENESS OF THE TAX CREDIT IN ACHIEVING THE
17 PURPOSE SPECIFIED IN SUBSECTION (1)(a) OF THIS SECTION BASED ON THE
18 NUMBER AND VALUE OF CREDITS THAT ARE CLAIMED.

19 (2) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE
20 REQUIRES:

21 (a) "CREDIT CERTIFICATE" MEANS A STATEMENT ISSUED BY AN
22 ELIGIBLE SCHOOL CERTIFYING THE NUMBER OF HOURS A TAXPAYER
23 VOLUNTEERS.

24 (b) "DEPARTMENT" MEANS THE DEPARTMENT OF REVENUE
25 CREATED IN SECTION 24-1-117.

26 (c) "ELIGIBLE SCHOOL" MEANS A SCHOOL OF A SCHOOL DISTRICT,
27 AS DEFINED IN SECTION 22-11-103; A DISTRICT CHARTER SCHOOL, AS

1 DEFINED IN SECTION 22-30.5-112.1; AN INSTITUTE CHARTER SCHOOL, AS
2 DEFINED IN SECTION 22-30.5-502; OR A BOARD OF COOPERATIVE SERVICES,
3 AS DEFINED IN SECTION 22-5-103.

4 (d) "QUALIFYING EDUCATIONAL ACTIVITY" MEANS A VOLUNTEER
5 ACTIVITY THAT A TAXPAYER PARTICIPATES IN DURING SCHOOL HOURS OR
6 AFTER SCHOOL HOURS AND THAT IS RELATED TO SCHOOL FUNCTIONS OR
7 ACADEMIC PROGRAMS. QUALIFYING EDUCATIONAL ACTIVITIES MAY
8 INCLUDE PLACEMENT IN:

- 9 (I) THE CLASSROOM OF A TAXPAYER'S CHILD;
- 10 (II) THE CENTRAL SCHOOL OFFICE;
- 11 (III) THE CAFETERIA TO SUPPORT SCHOOL LUNCH DUTIES; OR
- 12 (IV) ANY OTHER WAY THE ELIGIBLE SCHOOL IDENTIFIES TO
13 SUPPORT STUDENT ACADEMIC ACHIEVEMENT.

14 (e) "TAXPAYER" MEANS AN INDIVIDUAL WHO IS THE PARENT,
15 GUARDIAN, OR LEGAL CUSTODIAN OF A CHILD WHO IS ENROLLED IN A
16 SCHOOL.

17 (3) (a) FOR INCOME TAX YEARS COMMENCING ON OR AFTER
18 JANUARY 1, 2024, BUT BEFORE JANUARY 1, 2029, A TAXPAYER WHO
19 VOLUNTEERS IN QUALIFYING EDUCATIONAL ACTIVITIES AT AN ELIGIBLE
20 SCHOOL IS ALLOWED A CREDIT OF TWENTY DOLLARS FOR EACH
21 VOLUNTEER HOUR, UP TO FIVE HUNDRED DOLLARS, AGAINST THE INCOME
22 TAXES IMPOSED BY THIS ARTICLE 22.

23 (b) AN ELIGIBLE SCHOOL SHALL ISSUE A CREDIT CERTIFICATE TO
24 A TAXPAYER WHO VOLUNTEERS IN A QUALIFYING EDUCATIONAL ACTIVITY
25 AT AN ELIGIBLE SCHOOL. THE CREDIT CERTIFICATE ALLOWS THE TAXPAYER
26 TO CLAIM THE CREDIT ALLOWED BY SUBSECTION (3)(a) OF THIS SECTION.

27 (c) TO CLAIM THE CREDIT, A TAXPAYER MUST SUBMIT THE CREDIT

1 CERTIFICATE TO THE DEPARTMENT WITH THE TAXPAYER'S INCOME TAX
2 RETURN FOR THE TAX YEAR FOR WHICH A CREDIT IS CLAIMED.

3 (d) ANY AMOUNT OF THE CREDIT PURSUANT TO THIS SECTION THAT
4 EXCEEDS THE TAXPAYER'S INCOME TAXES DUE IS REFUNDED TO THE
5 TAXPAYER.

6 (e) A TAXPAYER WHO IS COMPENSATED FOR TIME SPENT ENGAGING
7 IN A QUALIFYING EDUCATIONAL ACTIVITY IN AN ELIGIBLE SCHOOL IS NOT
8 ELIGIBLE FOR A CREDIT PURSUANT TO THIS SECTION.

9 (4) (a) ELIGIBLE SCHOOLS MAY PROMOTE THE CREDIT TO PARENTS
10 AT THE START OF EACH SCHOOL YEAR AND PROVIDE VOLUNTEER
11 OPPORTUNITIES THROUGHOUT THE YEAR TO ACCOMMODATE PARENT
12 SCHEDULES AND INTERESTS.

13 (b) ON OR BEFORE MAY 1, 2025, THE COLORADO STATE ADVISORY
14 COUNCIL FOR PARENT INVOLVEMENT IN EDUCATION SHALL CREATE AND
15 DISTRIBUTE A STATEWIDE PARENTAL ENGAGEMENT FEEDBACK SURVEY
16 FOR ELIGIBLE SCHOOLS TO SOLICIT AND COLLECT PARENTAL FEEDBACK
17 FOR THE REPORTING PURPOSES DESCRIBED IN SUBSECTION (5) OF THIS
18 SECTION. THE PURPOSE OF THE STATEWIDE PARENTAL ENGAGEMENT
19 FEEDBACK SURVEY IS TO MEASURE PARENTAL ENGAGEMENT
20 PARTICIPATION AND TO DETERMINE WHETHER PARENTAL ENGAGEMENT
21 PROVIDES SUPPORT TO SCHOOLS.

22 (c) (I) THE COLORADO STATE ADVISORY COUNCIL FOR PARENT
23 INVOLVEMENT IN EDUCATION, CREATED IN SECTION 22-7-303, SHALL
24 DEVELOP MARKETING MATERIALS TO PROMOTE THE CREDIT TO PARENTS.

25 (II) THE COLORADO STATE ADVISORY COUNCIL FOR PARENT
26 INVOLVEMENT IN EDUCATION SHALL CONDUCT TRAINING SESSIONS TO
27 INSTRUCT ELIGIBLE SCHOOLS ON HOW TO IMPLEMENT, OPERATE, AND

1 MANAGE A VOLUNTEER PROGRAM AND THE ADMINISTRATION OF THE
2 CREDIT CERTIFICATES. THE TRAINING SESSIONS MUST USE BEST PRACTICES
3 FOR PARENTAL ENGAGEMENT.

4 (5) (a) AT THE END OF EACH SCHOOL YEAR THROUGH THE 2028-29
5 SCHOOL YEAR, ELIGIBLE SCHOOLS SHALL SOLICIT AND COLLECT PARENTAL
6 FEEDBACK, USING THE STATEWIDE PARENTAL ENGAGEMENT FEEDBACK
7 SURVEY CREATED PURSUANT TO SUBSECTION (4)(b) OF THIS SECTION,
8 FROM EACH PARENT WHO ENGAGED IN A QUALIFYING EDUCATIONAL
9 ACTIVITY CONCERNING THE PARENT'S VOLUNTEER EXPERIENCE. ON OR
10 BEFORE JULY 1, 2025, AND EACH JULY 1 THEREAFTER THROUGH JULY 1,
11 2029, ELIGIBLE SCHOOLS SHALL SUBMIT THE PARENTAL ENGAGEMENT
12 FEEDBACK SURVEYS TO THE SCHOOL DISTRICT. SCHOOL DISTRICTS SHALL
13 REPORT THE DATA FROM THE PARENTAL ENGAGEMENT FEEDBACK
14 SURVEYS TO THE DEPARTMENT OF EDUCATION ON OR BEFORE OCTOBER 1,
15 2025, AND EACH OCTOBER 1 THEREAFTER THROUGH OCTOBER 1, 2029.

16 (b) NOTWITHSTANDING THE REQUIREMENT IN SECTION 24-1-136
17 (11)(a)(I), ON OR BEFORE FEBRUARY 15, 2026, AND EACH FEBRUARY 15
18 THEREAFTER THROUGH FEBRUARY 15, 2030, THE DEPARTMENT OF
19 EDUCATION SHALL SUBMIT A REPORT REGARDING THE DATA FROM THE
20 PARENTAL ENGAGEMENT FEEDBACK SURVEY RECEIVED CONCERNING THE
21 PARENT'S VOLUNTEER EXPERIENCE TO THE DEPARTMENT, THE STATE
22 AUDITOR, THE EDUCATION COMMITTEES OF THE HOUSE OF
23 REPRESENTATIVES AND THE SENATE, OR THEIR SUCCESSOR COMMITTEES,
24 AND THE FINANCE COMMITTEES OF THE HOUSE OF REPRESENTATIVES AND
25 THE SENATE, OR THEIR SUCCESSOR COMMITTEES.

26 (6) THIS SECTION IS REPEALED, EFFECTIVE JULY 1, 2032.

27 **SECTION 2. Act subject to petition - effective date.** This act

1 takes effect at 12:01 a.m. on the day following the expiration of the
2 ninety-day period after final adjournment of the general assembly; except
3 that, if a referendum petition is filed pursuant to section 1 (3) of article V
4 of the state constitution against this act or an item, section, or part of this
5 act within such period, then the act, item, section, or part will not take
6 effect unless approved by the people at the general election to be held in
7 November 2024 and, in such case, will take effect on the date of the
8 official declaration of the vote thereon by the governor.