

Second Regular Session  
Seventy-first General Assembly  
STATE OF COLORADO

INTRODUCED

LLS NO. 18-1240.01 Megan Waples x4348

HOUSE BILL 18-1420

---

HOUSE SPONSORSHIP

Hamner and Rankin,

SENATE SPONSORSHIP

(None),

---

House Committees

Local Government

Senate Committees

---

A BILL FOR AN ACT

101 CONCERNING THE CREATION OF SPECIAL DISTRICTS TO PROVIDE  
102 EARLY CHILDHOOD DEVELOPMENT SERVICES.

---

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 authorizes the creation of early childhood development service districts (districts) to provide services for children from birth through 8 years of age. Early childhood development services are defined to include early care and educational, health, mental health, and developmental services, including prevention and intervention. Districts are authorized to seek voter approval to levy property taxes and sales

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

taxes in the district to generate revenues to provide early childhood development services.

The district must be organized pursuant to the "Special District Act" as modified by the bill. Under the bill, all eligible electors in the proposed district, rather than only property owners, are able to vote on the organization of the district and related ballot issues. The service plan for a proposed district is not required to be submitted to the planning commission for each county in which the special district is proposed to be located, and instead is submitted directly to the board of county commissioners (board) for such counties. In addition, the bill directs that the board shall not accept or act upon the request of a person owning property in the proposed service area to have his or her property excluded from the special district. The court conducting a hearing for the petition is also directed to not accept or act upon such a petition to exclude property from the district. The districts are governed by the "Special District Act"; except that they are not subject to provisions concerning the inclusion or exclusion of property, procedures for the levy and collection of taxes, the certification and notice of special district taxes for general obligation indebtedness, property tax reduction agreements, and public improvement contracts.

A district is authorized to contract with or work with another district or other provider of early childhood development services to provide services throughout the district.

---

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

2 **SECTION 1.** In Colorado Revised Statutes, 32-1-103, **amend** the  
3 introductory portion; and **add** (4.5) as follows:

4 **32-1-103. Definitions.** As used in this ~~article~~ ARTICLE 1, unless  
5 the context otherwise requires:

6 (4.5) "EARLY CHILDHOOD DEVELOPMENT SERVICE DISTRICT"  
7 MEANS A SPECIAL DISTRICT CREATED PURSUANT TO ARTICLE 21 OF THIS  
8 TITLE 32 TO PROVIDE, DIRECTLY OR INDIRECTLY, EARLY CHILDHOOD  
9 DEVELOPMENT SERVICES TO CHILDREN FROM BIRTH THROUGH EIGHT  
10 YEARS OF AGE.

11 **SECTION 2.** In Colorado Revised Statutes, 32-1-202, **amend**  
12 (1)(b); and **add** (2)(1) as follows:

1           **32-1-202. Filing of service plan required - report of filing -**  
2 **contents - fee.** (1) (b) Notwithstanding the requirements of ~~paragraph (a)~~  
3 ~~of this subsection (1)~~ SUBSECTION (1)(a) OF THIS SECTION, the service plan  
4 of a proposed health service district, ~~or~~ health assurance district, OR  
5 EARLY CHILDHOOD DEVELOPMENT SERVICE DISTRICT shall not be referred  
6 to the county planning commission for consideration or  
7 recommendations. At the next regular meeting of the board of county  
8 commissioners that is held at least ten days after the filing of the service  
9 plan with the county clerk and recorder, the board of county  
10 commissioners shall set a date within thirty days of such filing for a  
11 public hearing on the service plan of the proposed district. The board of  
12 county commissioners shall provide written notice of the meeting  
13 pursuant to ~~paragraph (a) of this subsection (1)~~ SUBSECTION (1)(a) OF THIS  
14 SECTION.

15           (2) The service plan shall contain the following:

16           (1) FOR AN EARLY CHILDHOOD DEVELOPMENT SERVICE DISTRICT,  
17 ANY ADDITIONAL INFORMATION REQUIRED BY SECTION 32-21-105 (2)  
18 THAT IS NOT OTHERWISE REQUIRED BY SUBSECTIONS (2)(a) TO (2)(i) OF  
19 THIS SECTION.

20           **SECTION 3.** In Colorado Revised Statutes, 32-1-203, **amend**  
21 (3.5)(b) as follows:

22           **32-1-203. Action on service plan - criteria.**

23 (3.5) (b) Notwithstanding the ~~provisions of paragraph (a) of this~~  
24 ~~subsection (3.5)~~ SUBSECTION (3.5)(a) OF THIS SECTION, if the service plan  
25 submitted by the petitioners of a proposed special district is for a health  
26 service district, ~~or~~ health assurance district, OR EARLY CHILDHOOD  
27 DEVELOPMENT SERVICE DISTRICT, the board of county commissioners

1 shall not accept or act upon the request of a person owning property in the  
2 proposed special district that his or her property be excluded from the  
3 special district.

4 **SECTION 4.** In Colorado Revised Statutes, 32-1-204, **amend** (1)  
5 and (2)(b) as follows:

6 **32-1-204. Public hearing on service plan - procedures -**  
7 **decision.** (1) The board of county commissioners shall provide written  
8 notice of the date, time, and location of the hearing to the petitioners and  
9 the governing body of any existing municipality or special district that has  
10 levied an ad valorem tax within the next preceding tax year and that has  
11 boundaries within a radius of three miles of the proposed special district  
12 boundaries, which governmental units shall be interested parties for the  
13 purposes of this part 2. The board of county commissioners shall make  
14 publication of the date, time, location, and purpose of the hearing, the  
15 first of which shall be at least twenty days prior to the hearing date. The  
16 board of county commissioners shall include in the notice a general  
17 description of the land contained within the boundaries of the proposed  
18 special district and information outlining methods and procedures  
19 pursuant to section 32-1-203 (3.5) concerning the filing of a petition for  
20 exclusion of territory; except that, if the hearing is to review a service  
21 plan for a health service district, ~~or~~ health assurance district, OR EARLY  
22 CHILDHOOD DEVELOPMENT SERVICE DISTRICT, the notice shall not include  
23 information regarding filing a petition for exclusion of territory. The  
24 publications shall constitute constructive notice to the residents and  
25 property owners within the proposed special district who shall also be  
26 interested parties at the hearing.

27 (2) (b) Notwithstanding ~~the provisions of paragraph (a) of this~~

1 ~~subsection (2)~~ SUBSECTION (2)(a) OF THIS SECTION, the service plan of a  
2 proposed health service district, ~~or~~ health assurance district, OR EARLY  
3 CHILDHOOD DEVELOPMENT SERVICE DISTRICT shall not be delivered to the  
4 planning commission for study or recommendations unless specifically  
5 requested by the petitioners. If the petitioners do not request that the  
6 service plan be delivered to the planning commission, the clerk and  
7 recorder shall deliver the service plan to the board of county  
8 commissioners and the planning commission shall not be required to  
9 study the service plan or to present recommendations to the board of  
10 county commissioners pursuant to ~~paragraph (a) of this subsection (2)~~  
11 SUBSECTION (2)(a) OF THIS SECTION.

12 **SECTION 5.** In Colorado Revised Statutes, **add** article 21 to title  
13 32 as follows:

## 14 **ARTICLE 21**

### 15 **Early Childhood Development Service Districts**

16 **32-21-101. Definitions.** AS USED IN THIS ARTICLE 21, UNLESS THE  
17 CONTEXT OTHERWISE REQUIRES:

18 (1) "COURT" MEANS THE DISTRICT COURT IN ANY COUNTY IN  
19 WHICH THE PETITION FOR ORGANIZATION OF THE DISTRICT WAS  
20 ORIGINALLY FILED AND WHICH ENTERED THE ORDER ORGANIZING SAID  
21 DISTRICT OR THE DISTRICT COURT TO WHICH THE FILE PERTAINING TO THE  
22 DISTRICT HAS BEEN TRANSFERRED PURSUANT TO SECTION 32-1-303 (1)(b).

23 (2) "DISTRICT" MEANS AN EARLY CHILDHOOD DEVELOPMENT  
24 SERVICE DISTRICT CREATED PURSUANT TO THIS ARTICLE 21 TO PROVIDE,  
25 DIRECTLY OR INDIRECTLY, EARLY CHILDHOOD DEVELOPMENT SERVICES TO  
26 CHILDREN FROM BIRTH THROUGH EIGHT YEARS OF AGE.

27 (3) "EARLY CHILDHOOD DEVELOPMENT SERVICES" MEANS

1 SERVICES PROVIDED TO CHILDREN FROM BIRTH THROUGH EIGHT YEARS OF  
2 AGE, INCLUDING BUT NOT LIMITED TO EARLY CARE AND EDUCATIONAL,  
3 HEALTH, MENTAL HEALTH, AND DEVELOPMENTAL SERVICES, INCLUDING  
4 PREVENTION AND INTERVENTION.

5 (4) "ELIGIBLE ELECTOR" MEANS A PERSON WHO, AT THE  
6 DESIGNATED TIME OR EVENT, IS REGISTERED TO VOTE PURSUANT TO THE  
7 "UNIFORM ELECTION CODE OF 1992", ARTICLES 1 TO 13 OF TITLE 1, AND  
8 WHO RESIDES WITHIN THE DISTRICT OR PROPOSED DISTRICT.

9 (5) "INTERESTED PARTY" MEANS A RESIDENT OR ELIGIBLE ELECTOR  
10 OF THE DISTRICT OR A MUNICIPALITY LOCATED IN THE DISTRICT.

11 **32-21-102. Applicability of "Special District Act".** EXCEPT AS  
12 OTHERWISE PROVIDED IN THIS ARTICLE 21, A DISTRICT CREATED PURSUANT  
13 TO THIS ARTICLE 21 SHALL BE GOVERNED BY THE APPLICABLE PROVISIONS  
14 OF THE "SPECIAL DISTRICT ACT", ARTICLE 1 OF THIS TITLE 32; EXCEPT  
15 THAT PARTS 4, 5, 12, 16, 17, AND 18 OF ARTICLE 1 OF THIS TITLE 32 DO NOT  
16 APPLY.

17 **32-21-103. Special districts file - notice of organization or**  
18 **dissolution.** (1) IN ADDITION TO COMPLYING WITH SECTION 32-1-104 (2),  
19 A DISTRICT CREATED PURSUANT TO THIS ARTICLE 21 SHALL PROVIDE THE  
20 REQUIRED NOTICE TO THE DEPARTMENT OF REVENUE.

21 (2) IN ADDITION TO COMPLYING WITH SECTION 32-1-105, THE  
22 COUNTY CLERK AND RECORDER SHALL FILE A CERTIFIED COPY OF THE  
23 DECREE OR ORDER CONFIRMING THE ORGANIZATION OR DISSOLUTION OF  
24 A DISTRICT CREATED PURSUANT TO THIS ARTICLE 21 WITH THE  
25 DEPARTMENT OF REVENUE.

26 **32-21-104. Service area of district - governmental immunity.**  
27 (1) A DISTRICT MAY INCLUDE ALL OF THE TERRITORY OF ONE OR MORE

1 SPECIAL DISTRICTS, MUNICIPALITIES, COUNTIES, OR OTHER EXISTING  
2 TAXING ENTITIES, AS MAY BE PROPOSED. THE DISTRICT SHALL BE A BODY  
3 CORPORATE AND POLITIC AND A POLITICAL SUBDIVISION OF THE STATE.

4 (2) EACH OF THE DIRECTORS, OFFICERS, AND EMPLOYEES OF THE  
5 DISTRICT IS A PUBLIC EMPLOYEE FOR PURPOSES OF THE "COLORADO  
6 GOVERNMENTAL IMMUNITY ACT", ARTICLE 10 OF TITLE 24.

7 **32-21-105. Service plan required - contents - action on plan.**

8 (1) PERSONS PROPOSING THE ORGANIZATION OF A DISTRICT, EXCEPT FOR  
9 A DISTRICT THAT IS CONTAINED ENTIRELY WITHIN THE BOUNDARIES OF A  
10 MUNICIPALITY AND SUBJECT TO SECTION 32-21-106, SHALL SUBMIT A  
11 SERVICE PLAN IN ACCORDANCE WITH THE REQUIREMENTS OF SECTION  
12 32-1-202 (1) AND SHALL PAY ANY FEE REQUIRED PURSUANT TO SECTION  
13 32-1-202 (3).

14 (2) NOTWITHSTANDING SECTION 32-1-202 (2), THE SERVICE PLAN  
15 FOR THE DISTRICT MUST CONTAIN THE FOLLOWING INFORMATION:

16 (a) A DESCRIPTION OF THE PROPOSED EARLY CHILDHOOD  
17 DEVELOPMENT SERVICES TO BE PROVIDED AND THE PERSONS WHO WILL BE  
18 ELIGIBLE TO RECEIVE THOSE SERVICES;

19 (b) QUALITY ASSURANCE MEASURES;

20 (c) A FINANCIAL PLAN SHOWING HOW THE PROPOSED SERVICES ARE  
21 TO BE FINANCED, INCLUDING THE PROPOSED OPERATING REVENUE DERIVED  
22 FROM PROPERTY TAXES AND SALES TAXES FOR THE FIRST BUDGET YEAR OF  
23 THE DISTRICT, WHICH SHALL NOT BE MATERIALLY EXCEEDED EXCEPT AS  
24 AUTHORIZED PURSUANT TO SECTION 32-1-207. ALL PROPOSED  
25 INDEBTEDNESS FOR THE DISTRICT MUST BE DISPLAYED TOGETHER WITH A  
26 SCHEDULE INDICATING THE YEAR OR YEARS IN WHICH THE DEBT IS  
27 SCHEDULED TO BE ISSUED. THE BOARD OF DIRECTORS OF THE DISTRICT

1 SHALL NOTIFY THE BOARD OF COUNTY COMMISSIONERS OR THE  
2 GOVERNING BODY OF THE MUNICIPALITY, WHICHEVER IS APPLICABLE, OF  
3 ANY ALTERATION OR REVISION OF THE PROPOSED SCHEDULE OF DEBT  
4 ISSUANCE SET FORTH IN THE FINANCIAL PLAN.

5 (d) A MAP OF THE PROPOSED DISTRICT BOUNDARIES;

6 (e) IF THE DISTRICT PLANS TO CONSTRUCT FACILITIES, A GENERAL  
7 DESCRIPTION OF THE FACILITIES TO BE CONSTRUCTED AND THE STANDARDS  
8 OF SUCH CONSTRUCTION, INCLUDING A STATEMENT OF HOW THE FACILITY  
9 AND SERVICE STANDARDS OF THE PROPOSED DISTRICT ARE COMPATIBLE  
10 WITH FACILITY AND SERVICE STANDARDS OF ANY COUNTY OR  
11 MUNICIPALITY WITHIN WHICH ALL OR ANY PORTION OF THE PROPOSED  
12 DISTRICT IS TO BE LOCATED;

13 (f) IF APPLICABLE, A GENERAL DESCRIPTION OF THE ESTIMATED  
14 COST OF ACQUIRING OR LEASING LAND OR FACILITIES, ACQUIRING  
15 ENGINEERING, LEGAL, AND ADMINISTRATIVE SERVICES, INITIAL PROPOSED  
16 INDEBTEDNESS AND ESTIMATED PROPOSED MAXIMUM INTEREST RATES  
17 AND DISCOUNTS, AND OTHER MAJOR EXPENSES RELATED TO THE  
18 ORGANIZATION AND INITIAL OPERATION OF THE DISTRICT;

19 (g) A DESCRIPTION OF ANY ARRANGEMENT OR PROPOSED  
20 AGREEMENT WITH ANY POLITICAL SUBDIVISION FOR THE PERFORMANCE OF  
21 ANY SERVICES BETWEEN THE PROPOSED DISTRICT AND SUCH OTHER  
22 POLITICAL SUBDIVISION, AND, IF THE FORM CONTRACT TO BE USED IS  
23 AVAILABLE, IT SHALL BE ATTACHED TO THE SERVICE PLAN;

24 (h) INFORMATION, ALONG WITH OTHER EVIDENCE PRESENTED AT  
25 THE HEARING, SATISFACTORY TO ESTABLISH THAT EACH OF THE CRITERIA  
26 SET FORTH IN SECTION 32-1-203, IF APPLICABLE, IS MET; AND

27 (i) SUCH ADDITIONAL INFORMATION AS THE BOARD OF COUNTY



1 COMMISSIONERS OR THE GOVERNING BODY OF THE MUNICIPALITY,  
2 WHICHEVER IS APPLICABLE, MAY REQUIRE ON WHICH TO BASE ITS FINDINGS  
3 PURSUANT TO SECTION 32-1-203.

4 (3) EXCEPT AS PROVIDED IN SECTION 32-21-106, THE BOARD OF  
5 COUNTY COMMISSIONERS OF EACH COUNTY THAT HAS TERRITORY  
6 INCLUDED WITHIN THE PROPOSED DISTRICT SHALL CONSTITUTE THE  
7 APPROVING AUTHORITY FOR THE PROPOSED DISTRICT AND SHALL REVIEW  
8 ANY SERVICE PLAN FILED BY THE PETITIONERS OF A PROPOSED DISTRICT IN  
9 ACCORDANCE WITH SECTION 32-1-203; EXCEPT THAT SECTION 32-1-203  
10 (3.5)(a) DOES NOT APPLY TO A DISTRICT PROPOSED PURSUANT TO THIS  
11 ARTICLE 21.

12 **32-21-106. Approval by municipality.** IF THE BOUNDARIES OF A  
13 DISTRICT PROPOSED PURSUANT TO THIS ARTICLE 21 ARE WHOLLY  
14 CONTAINED WITHIN THE BOUNDARIES OF A MUNICIPALITY, THE PERSONS  
15 PROPOSING THE ORGANIZATION OF THE DISTRICT SHALL COMPLY WITH  
16 SECTION 32-1-204.5; EXCEPT THAT THE SERVICE PLAN SUBMITTED TO  
17 EACH GOVERNING BODY OF EACH MUNICIPALITY SHALL CONTAIN THE  
18 INFORMATION REQUIRED BY SECTION 32-21-105 (2). THE GOVERNING  
19 BODY SHALL HAVE THE AUTHORITY SET FORTH IN SECTION 32-1-204.5  
20 WITH REGARD TO THE REVIEW OF THE SERVICE PLAN.

21 **32-21-107. Public hearing on service plan - procedures -**  
22 **decision - judicial review - modifications - enforcement.** (1) FOR  
23 PURPOSES OF SECTION 32-1-204 (1) AND (1.5), THE BOARD OF COUNTY  
24 COMMISSIONERS OF THE COUNTY IN WHICH THE DISTRICT WILL BE  
25 LOCATED OR THE GOVERNING BODY OF THE MUNICIPALITY IN WHICH THE  
26 DISTRICT WILL BE LOCATED, WHICHEVER IS APPLICABLE, SHALL BE DEEMED  
27 TO HAVE COMPLIED WITH THE PROVISIONS OF SUCH SECTION IF THE BOARD

1 OR GOVERNING BODY PROVIDES WRITTEN NOTICE OF THE DATE, TIME, AND  
2 LOCATION OF THE HEARING TO THE PETITIONERS AND, AT LEAST TWENTY  
3 DAYS PRIOR TO THE HEARING DATE, PUBLISHES NOTICE OF THE DATE, TIME,  
4 LOCATION, AND PURPOSE OF THE HEARING. THE PUBLISHED NOTICE SHALL  
5 CONSTITUTE CONSTRUCTIVE NOTICE TO THE INTERESTED PARTIES IN THE  
6 PROPOSED DISTRICT.

7 (2) SECTION 32-1-204 (2)(a) DOES NOT APPLY TO A DISTRICT  
8 PROPOSED PURSUANT TO THIS ARTICLE 21.

9 (3) THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY IN  
10 WHICH THE DISTRICT WILL BE LOCATED OR THE GOVERNING BODY OF THE  
11 MUNICIPALITY IN WHICH THE DISTRICT WILL BE LOCATED, WHICHEVER IS  
12 APPLICABLE, SHALL CONDUCT THE HEARING PURSUANT TO SECTION  
13 32-1-204 (1.5) AND MAKE ITS DECISION IN ACCORDANCE WITH THE  
14 REQUIREMENTS OF SECTION 32-1-204 (3) AND (4). THE DECISION OF THE  
15 BOARD OR GOVERNING BODY, WHICHEVER IS APPLICABLE, IS SUBJECT TO  
16 JUDICIAL REVIEW IN ACCORDANCE WITH SECTION 32-1-206; EXCEPT THAT,  
17 FOR PURPOSES OF JUDICIAL REVIEW, "INTERESTED PARTY" HAS THE SAME  
18 MEANING AS SET FORTH IN SECTION 32-21-101 (5).

19 (4) UPON FINAL APPROVAL BY THE COURT FOR THE ORGANIZATION  
20 OF A DISTRICT PURSUANT TO THIS ARTICLE 21, THE DISTRICT SHALL  
21 CONFORM AS MUCH AS POSSIBLE TO THE APPROVED SERVICE PLAN, AND  
22 ANY MATERIAL MODIFICATIONS TO THE PLAN MUST BE APPROVED IN  
23 ACCORDANCE WITH SECTION 32-1-207 (2). ANY MATERIAL DEPARTURE  
24 FROM THE PLAN MAY BE ENJOINED IN ACCORDANCE WITH SECTION  
25 32-1-207 (3); EXCEPT THAT, FOR PURPOSES OF ENFORCEMENT OF THE  
26 PLAN, "INTERESTED PARTY" HAS THE SAME MEANING AS SET FORTH IN  
27 SECTION 32-21-101 (5).

1           **32-21-108. Organization.** (1) EXCEPT AS PROVIDED IN THIS  
2 SECTION, THE ORGANIZATION OF A DISTRICT PURSUANT TO THIS ARTICLE  
3 21 IS GOVERNED BY THE PROVISIONS OF PART 3 OF ARTICLE 1 OF THIS TITLE  
4 32.

5           (2) FOR PURPOSES OF COMPLYING WITH SECTION 32-1-301 (1), A  
6 PETITION FOR THE ORGANIZATION OF A DISTRICT PROPOSED PURSUANT TO  
7 THIS ARTICLE 21 MUST BE SIGNED BY NOT LESS THAN THIRTY PERCENT OR  
8 TWO HUNDRED ELIGIBLE ELECTORS OF THE PROPOSED DISTRICT,  
9 WHICHEVER NUMBER IS SMALLER.

10           (3) FOR PURPOSES OF COMPLYING WITH SECTION 32-1-301 (2)(d.1),  
11 THE PETITION FOR ORGANIZATION MUST SET FORTH THE ESTIMATED  
12 PROPERTY TAX AND SALES TAX REVENUES FOR THE DISTRICT'S FIRST  
13 BUDGET YEAR.

14           (4) FOR PURPOSES OF COMPLYING WITH SECTION 32-1-304, WHEN  
15 THE COURT WITH WHOM A PETITION FOR ORGANIZATION OF A DISTRICT  
16 PROPOSED PURSUANT TO THIS ARTICLE 21 HAS BEEN FILED SETS A HEARING  
17 DATE, THE CLERK OF COURT SHALL PUBLISH NOTICE OF THE HEARING AND  
18 MAIL THE REQUIRED NOTICE TO THE APPROPRIATE BOARD OF COUNTY  
19 COMMISSIONERS OR GOVERNING BODY OF THE MUNICIPALITY, BUT THE  
20 CLERK OF COURT SHALL NOT BE REQUIRED TO MAIL NOTICE OF THE  
21 HEARING TO ALL INTERESTED PARTIES. THE NOTICE MUST NOT INCLUDE  
22 INFORMATION EXPLAINING THE METHODS AND PROCEDURES FOR THE  
23 FILING OF A PETITION FOR EXCLUSION OF TERRITORY PURSUANT TO  
24 SECTION 32-1-305 (3).

25           (5) FOR PURPOSES OF COMPLYING WITH SECTION 32-1-305 (1), THE  
26 COURT SHALL DETERMINE WHETHER THE REQUIRED NUMBER OF ELIGIBLE  
27 ELECTORS OF THE PROPOSED DISTRICT HAVE SIGNED THE PETITION.

1           (6) SECTION 32-1-305 (3) DOES NOT APPLY TO A DISTRICT  
2 PROPOSED UNDER THIS ARTICLE 21. THE COURT SHALL NOT ACCEPT OR ACT  
3 UPON PETITIONS FILED BY AN OWNER OF ANY REAL PROPERTY WITHIN A  
4 DISTRICT PROPOSED UNDER THIS ARTICLE 21 STATING REASONS WHY THE  
5 PROPERTY SHOULD NOT BE INCLUDED THEREIN AND REQUESTING THAT THE  
6 PROPERTY BE EXCLUDED THEREFROM.

7           (7) IN ADDITION TO COMPLYING WITH THE FILING REQUIREMENTS  
8 IN SECTION 32-1-306, THE DISTRICT SHALL FILE A CERTIFIED COPY OF THE  
9 FINDINGS AND ORDER OF THE COURT ORGANIZING THE DISTRICT WITH THE  
10 DEPARTMENT OF REVENUE.

11           **32-21-109. Persons entitled to vote at district elections.**  
12 NOTWITHSTANDING SECTION 32-1-806, ANY PERSON WHO IS AN ELIGIBLE  
13 ELECTOR AS DEFINED IN SECTION 32-21-101 (4) SHALL BE ELIGIBLE TO  
14 VOTE IN AN ORGANIZATIONAL ELECTION OR ANY ELECTION CONDUCTED BY  
15 THE BOARD OF DIRECTORS FOR A DISTRICT ORGANIZED UNDER THIS  
16 ARTICLE 21.

17           **32-21-110. Financial powers.** ANY DISTRICT CREATED PURSUANT  
18 TO THIS ARTICLE 21 SHALL HAVE ALL OF THE FINANCIAL POWERS  
19 DESCRIBED IN SECTION 32-1-1101; EXCEPT THAT THE LEVY AND  
20 COLLECTION OF AD VALOREM TAXES IS SUBJECT TO SECTION 32-21-114.  
21 THE DISTRICT SHALL ALSO HAVE THE POWER, UPON VOTER APPROVAL, TO  
22 LEVY AND COLLECT A UNIFORM SALES TAX THROUGHOUT THE ENTIRE  
23 GEOGRAPHICAL AREA OF THE DISTRICT UPON EVERY TRANSACTION OR  
24 OTHER INCIDENT WITH RESPECT TO WHICH A SALES TAX IS LEVIED BY THE  
25 STATE PURSUANT TO ARTICLE 26 OF TITLE 39; EXCEPT THAT SUCH SALES  
26 TAX SHALL NOT BE LEVIED ON THE SALE OF CIGARETTES. ANY SALES TAX  
27 AUTHORIZED PURSUANT TO THIS SECTION SHALL BE LEVIED AND

1 COLLECTED AS PROVIDED IN SECTION 32-21-111.

2 **32-21-111. Sales tax imposed - collection - administration of**

3 **tax.** (1) (a) UPON THE APPROVAL OF THE ELIGIBLE ELECTORS IN THE  
4 DISTRICT AT AN ELECTION HELD IN ACCORDANCE WITH SECTION 20 OF  
5 ARTICLE X OF THE STATE CONSTITUTION AND PART 8 OF ARTICLE 1 OF THIS  
6 TITLE 32, THE DISTRICT SHALL HAVE THE POWER TO LEVY A UNIFORM  
7 SALES TAX THROUGHOUT THE ENTIRE GEOGRAPHICAL AREA OF THE  
8 DISTRICT UPON EVERY TRANSACTION OR OTHER INCIDENT WITH RESPECT  
9 TO WHICH A SALES TAX IS LEVIED BY THE STATE PURSUANT TO ARTICLE 26  
10 OF TITLE 39; EXCEPT THAT SUCH SALES TAX SHALL NOT BE LEVIED ON THE  
11 SALE OF CIGARETTES.

12 (b) THE SALES TAX IMPOSED PURSUANT TO SUBSECTION (1)(a) OF  
13 THIS SECTION IS IN ADDITION TO ANY OTHER SALES TAX IMPOSED  
14 PURSUANT TO LAW.

15 (2) (a) THE COLLECTION, ADMINISTRATION, AND ENFORCEMENT OF  
16 THE SALES TAX SHALL BE PERFORMED BY THE EXECUTIVE DIRECTOR OF  
17 THE DEPARTMENT OF REVENUE IN THE SAME MANNER AS THAT FOR THE  
18 COLLECTION, ADMINISTRATION, AND ENFORCEMENT OF THE STATE SALES  
19 TAX IMPOSED PURSUANT TO ARTICLE 26 OF TITLE 39 INCLUDING, WITHOUT  
20 LIMITATION, THE RETENTION BY A VENDOR OF THE PERCENTAGE OF THE  
21 AMOUNT REMITTED TO COVER THE VENDOR'S EXPENSE IN THE COLLECTION  
22 AND REMITTANCE OF THE SALES TAX AS PROVIDED IN SECTION 39-26-105.  
23 THE EXECUTIVE DIRECTOR SHALL MAKE MONTHLY DISTRIBUTIONS OF  
24 SALES TAX COLLECTIONS TO THE DISTRICT. THE DISTRICT SHALL PAY THE  
25 NET INCREMENTAL COST INCURRED BY THE DEPARTMENT IN THE  
26 ADMINISTRATION AND COLLECTION OF THE SALES TAX.

27 (b) (I) A QUALIFIED PURCHASER MAY PROVIDE A DIRECT PAYMENT

1 PERMIT NUMBER ISSUED PURSUANT TO SECTION 39-26-103.5 TO A VENDOR  
2 OR RETAILER THAT IS LIABLE AND RESPONSIBLE FOR COLLECTING AND  
3 REMITTING ANY SALES TAX LEVIED ON A SALE MADE TO THE QUALIFIED  
4 PURCHASER PURSUANT TO THIS ARTICLE 21. A VENDOR OR RETAILER THAT  
5 HAS RECEIVED A DIRECT PAYMENT PERMIT NUMBER IN GOOD FAITH FROM  
6 A QUALIFIED PURCHASER SHALL NOT BE LIABLE OR RESPONSIBLE FOR  
7 COLLECTION AND REMITTANCE OF A SALES TAX IMPOSED ON A SALE THAT  
8 IS PAID FOR DIRECTLY FROM THE QUALIFIED PURCHASER'S FUNDS AND NOT  
9 THE PERSONAL FUNDS OF AN INDIVIDUAL.

10 (II) A QUALIFIED PURCHASER THAT PROVIDES A DIRECT PAYMENT  
11 PERMIT NUMBER TO A VENDOR OR RETAILER SHALL BE LIABLE AND  
12 RESPONSIBLE FOR THE AMOUNT OF SALES TAX LEVIED ON A SALE MADE TO  
13 THE QUALIFIED PURCHASER PURSUANT TO THIS ARTICLE 21 IN THE SAME  
14 MANNER AS LIABILITY WOULD BE IMPOSED ON A QUALIFIED PURCHASER  
15 FOR STATE SALES TAX PURSUANT TO SECTION 39-26-105 (3).

16 **32-21-112. District revenues.** ANY REVENUES RAISED OR  
17 GENERATED BY THE DISTRICT SHALL BE IN ADDITION TO AND SHALL NOT  
18 BE USED TO REPLACE ANY FUNDING THE COUNTIES IN THE DISTRICT WOULD  
19 OTHERWISE BE ENTITLED TO RECEIVE FROM THE STATE OR FEDERAL  
20 GOVERNMENT.

21 **32-21-113. Cooperation between districts or other existing**  
22 **providers permitted.** A DISTRICT ORGANIZED UNDER THIS ARTICLE 21  
23 HAS THE AUTHORITY TO CONTRACT WITH OR WORK COOPERATIVELY AND  
24 IN CONJUNCTION WITH ANOTHER EARLY CHILDHOOD DEVELOPMENT  
25 SERVICE DISTRICT OR OTHER PUBLIC OR PRIVATE PROVIDER OF EARLY  
26 CHILDHOOD DEVELOPMENT SERVICES TO PROVIDE SERVICES AND  
27 FACILITIES TO THE RESIDENTS OF SUCH DISTRICTS.

1           **32-21-114. Levy and collection of ad valorem taxes -**  
2 **definition.** (1) A DISTRICT CREATED PURSUANT TO THIS ARTICLE 21 HAS  
3 THE POWER, UPON APPROVAL BY THE ELIGIBLE ELECTORS OF THE DISTRICT,  
4 TO LEVY AND COLLECT AD VALOREM TAXES ON AND AGAINST ALL  
5 TAXABLE PROPERTY WITHIN THE DISTRICT SUBJECT TO THE FOLLOWING  
6 PROVISIONS:

7           (a) FOR PURPOSES OF THIS SECTION, "ELIGIBLE ELECTOR" HAS THE  
8 SAME MEANING AS SET FORTH IN SECTION 32-21-101 (4); AND

9           (b) THE LEVY AND COLLECTION OF AD VALOREM TAXES IS SUBJECT  
10 TO THE APPLICABLE PROVISIONS OF THE "SPECIAL DISTRICT ACT", ARTICLE  
11 1 OF THIS TITLE 32.

12           **SECTION 6. Act subject to petition - effective date.** This act  
13 takes effect at 12:01 a.m. on the day following the expiration of the  
14 ninety-day period after final adjournment of the general assembly (August  
15 8, 2018, if adjournment sine die is on May 9, 2018); except that, if a  
16 referendum petition is filed pursuant to section 1 (3) of article V of the  
17 state constitution against this act or an item, section, or part of this act  
18 within such period, then the act, item, section, or part will not take effect  
19 unless approved by the people at the general election to be held in  
20 November 2018 and, in such case, will take effect on the date of the  
21 official declaration of the vote thereon by the governor.