

**Second Regular Session
Seventy-second General Assembly
STATE OF COLORADO**

INTRODUCED

LLS NO. 20-0067.01 Esther van Mourik x4215

HOUSE BILL 20-1043

HOUSE SPONSORSHIP

Buckner and Wilson,

SENATE SPONSORSHIP

Todd and Priola,

House Committees

Education
Finance

Senate Committees

A BILL FOR AN ACT

101 **CONCERNING THE EFFECTIVE DATE OF THE BILL CREATING THE**
102 **INCOME TAX CREDIT FOR EARLY CHILDHOOD EDUCATORS.**

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>.)

During the first regular session of the seventy-second general assembly, the Senate passed House Bill 19-1005 on third reading on May 3, 2019, and the governor signed the bill on May 13, 2019. Because of an amendment to the effective date clause, the bill never took effect.

The bill was introduced with a standard act-subject-to-petition clause (ASP clause), meaning the bill would have taken effect on August

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.

2, 2019, unless a referendum petition was filed against the bill. However, on April 26, 2019, the House Appropriations Committee adopted an amendment (L.010) that added an exception to the ASP clause. The amendment specified that "If the voters at the November 2019 statewide election do not approve a measure . . . , then this act takes effect on the date of the official declaration of the vote thereon by the governor."

When L.010 was adopted, House Bill 19-1333 was being considered. House Bill 19-1333 created a ballot issue that, if approved by voters, would have allowed the state to increase the cigarette tax and increase the tobacco products tax, would have allowed the state to create a new tax on nicotine products, and would have used a significant portion of the tax revenue for preschool programs and expanded learning opportunities. The concept behind L.010 was that if the ballot issue obtained voter approval, then the tax credit for early childhood educators would not be necessary.

However, on May 2, 2019, the Senate postponed House Bill 19-1333 indefinitely during second reading. Since House Bill 19-1333 never passed, voters were never given an opportunity to approve the ballot issue, and the governor never had an opportunity to declare a vote on it. Consequently, because of the way L.010 was written, House Bill 19-1005 never took effect.

In order to give effect to the intent of the general assembly and the governor in approving House Bill 19-1005, the exception to the effective date needs to be repealed.

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

2 **SECTION 1. Legislative declaration.** (1) The general assembly
3 hereby finds and declares that:

4 (a) During the first regular session of the seventy-second general
5 assembly, the legislature enacted House Bill 19-1005 and the governor
6 signed it on May 13, 2019.

7 (b) The bill was introduced with a standard act-subject-to-petition
8 clause, meaning the bill would have taken effect on August 2, 2019,
9 unless a referendum petition was filed against the bill. On April 26, 2019,
10 the House Appropriations Committee adopted an amendment (L.010) that
11 added an exception to the effective date, making House Bill 19-1005

1 contingent on the passage of a ballot issue contained in House Bill
2 19-1333.

3 (c) The ballot issue in House Bill 19-1333, if approved by voters,
4 would have allowed the state to increase the cigarette tax and increase the
5 tobacco products tax, would have allowed the state to create a new tax on
6 nicotine products, and would have used a significant portion of the tax
7 revenue for preschool programs and expanded learning opportunities. The
8 concept behind L.010 was that if the ballot issue obtained voter approval,
9 then the tax credit for early childhood educators in House Bill 19-1005
10 would not be necessary.

11 (d) On May 2, 2019, the Senate postponed House Bill 19-1333
12 indefinitely during second reading. Since House Bill 19-1333 never
13 passed, voters were never given an opportunity to approve the ballot
14 issue, and the governor never had an opportunity to declare a vote on it.
15 Consequently, because of the way L.010 was written, House Bill 19-1005
16 never took effect.

17 (e) In order to give effect to the intent of the general assembly and
18 the governor in approving House Bill 19-1005, the exception to the
19 effective date needs to be repealed.

20 **SECTION 2.** In Session Laws of Colorado 2019, **amend** section
21 2 of chapter 159 as follows:

22 Section 2. **Act subject to petition - effective date.** ~~(1) Except as~~
23 ~~provided in subsection (2) of section,~~ This act takes effect at 12:01 a.m.
24 on the day following the expiration of the ninety-day period after final
25 adjournment of the general assembly (August 2, 2019, if adjournment
26 sine die is on May 3, 2019); except that, if a referendum petition is filed
27 pursuant to section 1 (3) of article V of the state constitution against this

1 act or an item, section, or part of this act within such period, then the act,
2 item, section, or part will not take effect unless approved by the people
3 at the general election to be held in November 2020 and, in such case,
4 will take effect on the date of the official declaration of the vote thereon
5 by the governor.

6 ~~(2) (a) This act takes effect only if, at the November 2019~~
7 ~~statewide election, a majority of voters do not approve a referred measure~~
8 ~~that allows the state to increase the cigarette tax, increase the tobacco~~
9 ~~products tax, and to create a new tax on nicotine products and use a~~
10 ~~significant portion of the tax revenue for preschool programs and~~
11 ~~expanded learning opportunities.~~

12 ~~(b) If the voters at the November 2019 statewide election do not~~
13 ~~approve a measure described in subsection (2)(a) of this section, then this~~
14 ~~act takes effect on the date of the official declaration of the vote thereon~~
15 ~~by the governor.~~

16 **SECTION 3. Safety clause.** The general assembly hereby finds,
17 determines, and declares that this act is necessary for the immediate
18 preservation of the public peace, health, or safety.