

First Regular Session
Seventy-fourth General Assembly
STATE OF COLORADO

INTRODUCED

LLS NO. 23-0266.01 Kristen Forrestal x0532

HOUSE BILL 23-1198

HOUSE SPONSORSHIP

Titone,

SENATE SPONSORSHIP

(None),

House Committees
Education

Senate Committees

A BILL FOR AN ACT

101 CONCERNING A STATEWIDE TEACHER EXTERNSHIP PROGRAM TO
102 PROVIDE KINDERGARTEN THROUGH TWELFTH GRADE TEACHERS
103 WORK-BASED LEARNING OPPORTUNITIES IN SPECIFIED
104 DISCIPLINES, AND, IN CONNECTION THEREWITH, CREATING A
105 TAX CREDIT FOR EMPLOYERS THAT PARTICIPATE IN THE
106 EXTERNSHIP PROGRAM.

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 requires the department of labor and employment

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.

(department) to establish a teacher externship program to allow kindergarten through twelfth grade public school teachers (K-12 teachers) to participate in experiential learning opportunities with employers, outside of the school environment, to gain knowledge and expand their curriculum in the science, technology, engineering, and mathematics disciplines and other disciplines that may be of value to a particular school district.

The department is required to work with the department of education to select appropriate employers to participate in the externship program. Employers may be eligible for a tax credit for participation in the externship program. A K-12 teacher who participates in the externship program may receive compensation from the applicable school district or from the employer providing the externship and may apply for professional development credit and graduate school credits as part of the teacher license renewal requirements.

The director of the division of employment and training in the department is authorized to seek and accept gifts, grants, and donations for allocation to school districts for compensation for teachers who participate in an externship.

The bill requires the department to compile and report data on the externship program on an annual basis.

The bill creates a tax credit for employers that participate in the externship program.

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

2 **SECTION 1.** In Colorado Revised Statutes, 8-83-601, **amend**
3 (15); and **add** (4.5), (5.5), (10.5), and (12.5) as follows:

4 **8-83-601. Definitions.** As used in this part 6:

5 (4.5) "EXTERNSHIP PROGRAM" MEANS THE STATEWIDE TEACHER
6 EXTERNSHIP PROGRAM CREATED IN SECTION 8-83-602.5.

7 (5.5) "K-12 TEACHER" OR "TEACHER IN A K-12 CLASSROOM"
8 MEANS A TEACHER TEACHING IN A PUBLIC SCHOOL IN THE STATE.

9 (10.5) "PUBLIC SCHOOL" MEANS A SCHOOL IN THE STATE THAT
10 ENROLLS STUDENTS IN ANY OF GRADES KINDERGARTEN THROUGH
11 TWELFTH GRADE, INCLUDING A TRADITIONAL PUBLIC SCHOOL OF A SCHOOL
12 DISTRICT, AS DESCRIBED IN SECTION 22-1-101 (1); A CHARTER SCHOOL, AS

1 DEFINED IN SECTION 22-30.5-103 (2); OR AN INSTITUTE CHARTER SCHOOL,
2 AS DEFINED IN SECTION 22-30.5-502 (6).

3 (12.5) "STEM" MEANS THE COMBINATION OF THE DISCIPLINES OF
4 SCIENCE, TECHNOLOGY, ENGINEERING, AND MATHEMATICS.

5 (15) (a) "Work-based learning" means learning that occurs, in
6 whole or in part, in the workplace that provides youth and adults,
7 INCLUDING TEACHERS IN K-12 CLASSROOMS, with hands-on, real-world
8 experience and training for skills development.

9 (b) "Work-based learning" includes activities such as job
10 shadowing, internships, externships, pre-apprenticeships, apprenticeships,
11 residencies, and incumbent-worker training.

12 (c) "WORK-BASED LEARNING" ALSO INCLUDES EXTERNSHIPS IN
13 STEM OR STEM-RELATED FIELDS TAILORED TO PROVIDE K-12 TEACHERS
14 WITH KNOWLEDGE TO IMPROVE CLASSROOM CURRICULUM.

15 **SECTION 2.** In Colorado Revised Statutes, **add** 8-83-602.5 as
16 follows:

17 **8-83-602.5. Teacher externship program - creation - rules.**

18 (1) (a) ON OR BEFORE JANUARY 1, 2024, THE DEPARTMENT SHALL
19 ESTABLISH A TEACHER EXTERNSHIP PROGRAM TO PROVIDE WORK-BASED
20 LEARNING OPPORTUNITIES FOR K-12 TEACHERS IN THIS STATE. THE
21 PURPOSE OF THE EXTERNSHIP PROGRAM IS FOR K-12 TEACHERS TO
22 IMMERSE THEMSELVES IN A STEM OR STEM-RELATED FIELD, OR OTHER
23 FIELDS THAT WILL PROVIDE VALUE TO K-12 TEACHERS, IN ORDER IMPROVE
24 THEIR CLASSROOM CURRICULUMS IN A STEM OR STEM-RELATED AREA
25 AND FOSTER STUDENT INTEREST IN JOBS AND INTERNSHIP OPPORTUNITIES
26 THAT STUDENTS MAY NOT BE EXPOSED TO WITHOUT THE KNOWLEDGE
27 THEIR K-12 TEACHERS GAIN THROUGH AN EXTERNSHIP PROGRAM.

1 (b) THE DEPARTMENT SHALL ESTABLISH AT LEAST THREE
2 EXTERNSHIP PROGRAM MODELS AND DEVELOP CONSISTENCY IN OFFERING
3 THE ABILITY FOR K-12 TEACHERS PARTICIPATING IN AN EXTERNSHIP
4 PROGRAM TO APPLY FOR GRADUATE CREDITS THROUGH AN ACCREDITED
5 COLLEGE OR UNIVERSITY, CAREER AND TECHNICAL EDUCATION CREDITS,
6 AND PROFESSIONAL DEVELOPMENT CREDITS.

7 (2) (a) IN ADMINISTERING THE EXTERNSHIP PROGRAM, THE
8 DEPARTMENT SHALL WORK WITH THE DEPARTMENT OF EDUCATION TO
9 STRIVE TO CREATE EQUAL OPPORTUNITIES FOR K-12 TEACHERS
10 THROUGHOUT THE STATE TO PARTICIPATE IN WORK-BASED LEARNING. THE
11 DEPARTMENT MAY USE WORK-BASED LEARNING INTERMEDIARIES
12 SELECTED PURSUANT TO SECTION 8-83-602 (3) TO AID IN CREATING AND
13 FINDING WORK-BASED LEARNING OPPORTUNITIES FOR K-12 TEACHERS.

14 (b) THE DEPARTMENT SHALL ALSO COLLABORATE WITH THE
15 DEPARTMENT OF EDUCATION TO ESTABLISH MINIMUM STANDARDS
16 CONCERNING:

17 (I) THE NUMBER OF HOURS REQUIRED IN AN EXTERNSHIP
18 OPPORTUNITY;

19 (II) QUALIFICATIONS FOR K-12 TEACHER AND EMPLOYER
20 PARTICIPATION IN THE EXTERNSHIP PROGRAM; AND

21 (III) ELIGIBILITY REQUIREMENTS FOR EMPLOYERS TO RECEIVE A
22 TAX CREDIT FOR PARTICIPATION IN THE EXTERNSHIP PROGRAM, OR FOR
23 SCHOOL DISTRICTS TO RECEIVE DIRECT PAYMENTS.

24 (c) THE DEPARTMENT SHALL WORK WITH THE DEPARTMENT OF
25 EDUCATION TO SELECT APPROPRIATE EMPLOYERS FOR PARTICIPATION IN
26 THE EXTERNSHIP PROGRAM. THE DEPARTMENT SHALL ENSURE THAT:

27 (I) EACH EMPLOYER SELECTED FOR THE EXTERNSHIP PROGRAM IS

1 ABLE TO PROVIDE EXPERIENCE IN A STEM OR STEM-RELATED FIELD OR
2 IN OTHER APPROPRIATE WORKING ENVIRONMENTS AS DETERMINED BY
3 EACH SCHOOL DISTRICT THAT HAS A K-12 TEACHER WHO WOULD LIKE TO
4 PARTICIPATE IN AN EXTERNSHIP PROGRAM; AND

5 (II) THE K-12 TEACHERS WHO ARE PLACED WITH EACH EMPLOYER
6 HAVE THE OPPORTUNITY TO GAIN KNOWLEDGE THAT CAN BE TRANSFERRED
7 TO THE CLASSROOM TO PROVIDE RELEVANT AND CURRENT INFORMATION
8 TO STUDENTS IN SUBJECT MATTERS THAT PROVIDE VALUE TO THE K-12
9 TEACHER'S SCHOOL DISTRICT.

10 (3) FOR THE PURPOSE OF PROVIDING INCENTIVES FOR EMPLOYERS
11 TO PARTICIPATE IN THE EXTERNSHIP PROGRAM:

12 (a) THE DEPARTMENT MAY ALLOCATE MONEY DIRECTLY TO
13 SCHOOL DISTRICTS FOR TEACHER COMPENSATION AND TO WORK-BASED
14 INTERMEDIARIES, IF APPLICABLE, TO DEFRAY THE COSTS OF PLACING A
15 K-12 TEACHER IN AN EXTERNSHIP WITH AN EMPLOYER; OR

16 (b) FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY
17 1, 2024, BUT BEFORE JANUARY 1, 2029, A PARTICIPATING EMPLOYER MAY
18 CLAIM A TAX CREDIT PURSUANT TO SECTION 39-22-549.

19 (4) A K-12 TEACHER WHO PARTICIPATES IN THE EXTERNSHIP
20 PROGRAM:

21 (a) MAY BE COMPENSATED BY THE SCHOOL DISTRICT OR
22 EMPLOYER FOR PARTICIPATION IN THE EXTERNSHIP PROGRAM; AND

23 (b) MAY APPLY FOR, AS APPLICABLE:

24 (I) PROFESSIONAL DEVELOPMENT CREDIT AS REQUIRED BY SECTION
25 22-60.5-110 FOR LICENSE RENEWAL;

26 (II) GRADUATE CREDITS THROUGH AN ACCREDITED COLLEGE OR
27 UNIVERSITY; AND

1 (III) CAREER AND TECHNICAL EDUCATION CREDITS.

2 (5) (a) THE DEPARTMENT SHALL GATHER THE FOLLOWING DATA
3 REGARDING THE EXTERNSHIP PROGRAM:

4 (I) THE NUMBER OF EMPLOYER PARTICIPANTS;

5 (II) THE NUMBER OF K-12 TEACHER PARTICIPANTS;

6 (III) THE SCHOOL DISTRICTS WITH K-12 TEACHERS PARTICIPATING
7 IN THE EXTERNSHIP PROGRAM; AND

8 (IV) A REVIEW FROM EACH K-12 TEACHER WHO PARTICIPATES IN
9 THE EXTERNSHIP PROGRAM, INCLUDING INFORMATION ON THE VALUE
10 FOUND IN THE EXTERNSHIP PROGRAM.

11 (b) THE DEPARTMENT SHALL REPORT THIS DATA ON ITS WEBSITE
12 AT LEAST ANNUALLY AND SHALL SHARE THE INFORMATION WITH THE
13 STATE BOARD OF EDUCATION.

14 (6) THE DIRECTOR MAY SEEK AND ACCEPT GIFTS, GRANTS, AND
15 DONATIONS FROM PRIVATE OR PUBLIC SOURCES FOR THE PURPOSES OF
16 PROVIDING COMPENSATION TO TEACHERS WHO PARTICIPATE IN THE
17 EXTERNSHIP PROGRAM.

18 (7) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT MAY
19 PROMULGATE RULES TO IMPLEMENT THIS SECTION.

20 **SECTION 3.** In Colorado Revised Statutes, 22-60.5-110, **amend**
21 (3)(b) introductory portion as follows:

22 **22-60.5-110. Renewal of licenses.** (3) (b) A professional licensee
23 shall complete ~~such~~ THE ongoing professional development within the
24 period of time for which ~~such~~ THE professional license is valid. ~~Such~~ THE
25 professional development may include but need not be limited to
26 in-service education programs, including training in preventing,
27 identifying, and responding to child sexual abuse and assault; behavioral

1 health training that is culturally responsive and trauma- and
2 evidence-informed; and laws and practices relating to the education of
3 students with disabilities in the classroom, including but not limited to
4 child find and inclusive learning environments; college or university
5 credit from an accepted institution of higher education or a community,
6 technical, or local district college; educational travel that meets the
7 requirements specified in subsection (3)(d) of this section; involvement
8 in school reform; service as a mentor teacher for teacher candidates
9 participating in clinical practice, as defined in section 23-78-103;
10 internships; ~~and~~ ongoing professional development training and
11 experiences; AND TEACHER EXTERNSHIPS PURSUANT TO SECTION
12 8-83-602.5. The state board of education, by rule, may establish minimum
13 criteria for professional development; except that ~~such~~ THE criteria shall
14 not:

15 **SECTION 4.** In Colorado Revised Statutes, **add** 39-22-549 as
16 follows:

17 **39-22-549. Tax credit for employers that participate in the**
18 **teacher externship program - definitions - repeal.** (1) (a) IN
19 ACCORDANCE WITH SECTION 39-21-304 (1), WHICH REQUIRES EACH BILL
20 THAT CREATES A NEW TAX EXPENDITURE TO INCLUDE A TAX PREFERENCE
21 PERFORMANCE STATEMENT AS PART OF A STATUTORY LEGISLATIVE
22 DECLARATION, THE GENERAL ASSEMBLY FINDS AND DECLARES THAT THE
23 GENERAL LEGISLATIVE PURPOSE OF THIS TAX EXPENDITURE IS TO
24 ENCOURAGE EMPLOYERS TO PLACE K-12 TEACHERS IN EXTERNSHIP
25 PROGRAMS PURSUANT TO SECTION 8-83-602.5 AND TO PROVIDE
26 REIMBURSEMENT TO EMPLOYERS FOR THE COSTS INCURRED BY THE
27 EMPLOYER FOR PLACING EACH K-12 TEACHER IN THE EMPLOYER'S

1 WORKPLACE.

2 (b) THE GENERAL ASSEMBLY AND THE STATE AUDITOR SHALL
3 MEASURE THE EFFECTIVENESS OF THE TAX CREDIT IN ACHIEVING THE
4 PURPOSE SPECIFIED IN SUBSECTION (1)(a) OF THIS SECTION BASED ON THE
5 NUMBER OF TAX CREDITS THAT ARE CLAIMED.

6 (2) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE
7 REQUIRES:

8 (a) (I) "COSTS" MEANS ANY ACTUAL OUT-OF-POCKET EXPENSES
9 INCURRED AND PAID BY AN EMPLOYER, DOCUMENTED BY RECEIPT, FOR
10 PLACING AND RETAINING A K-12 TEACHER IN AN EXTERNSHIP PROGRAM IN
11 THE EMPLOYER'S WORKPLACE.

12 (II) "COSTS" DOES NOT INCLUDE ANY STIPEND OR OTHER
13 COMPENSATION PAID TO A K-12 TEACHER PARTICIPATING IN AN
14 EXTERNSHIP PROGRAM IN THE EMPLOYER'S WORKPLACE.

15 (b) "EMPLOYER" MEANS A PERSON WHO PLACES A K-12 TEACHER
16 IN AN EXTERNSHIP PROGRAM.

17 (c) "EXTERNSHIP PROGRAM" MEANS THE STATEWIDE TEACHER
18 EXTERNSHIP PROGRAM CREATED IN SECTION 8-83-602.5.

19 (d) "K-12 TEACHER" MEANS A TEACHER TEACHING IN A PUBLIC
20 SCHOOL IN THE STATE.

21 (e) "PUBLIC SCHOOL" MEANS A SCHOOL IN THE STATE THAT
22 ENROLLS STUDENTS IN ANY OF GRADES KINDERGARTEN THROUGH
23 TWELFTH GRADE, INCLUDING A TRADITIONAL PUBLIC SCHOOL OF A SCHOOL
24 DISTRICT, AS DESCRIBED IN SECTION 22-1-101 (1); A CHARTER SCHOOL, AS
25 DEFINED IN SECTION 22-30.5-103 (2); OR AN INSTITUTE CHARTER SCHOOL,
26 AS DEFINED IN SECTION 22-30.5-502 (6).

27 (3) (a) FOR INCOME TAX YEARS COMMENCING ON OR AFTER

1 JANUARY 1, 2024, BUT BEFORE JANUARY 1, 2029, AN EMPLOYER IS
2 ALLOWED A CREDIT AGAINST THE INCOME TAXES IMPOSED BY THIS
3 ARTICLE 22 IN AN AMOUNT EQUAL TO ONE HUNDRED PERCENT OF THE
4 EMPLOYER'S COSTS INCURRED IN PLACING A K-12 TEACHER IN AN
5 EXTERNSHIP PROGRAM.

6 (b) AN EMPLOYER MAY CLAIM A TAX CREDIT PURSUANT TO THIS
7 SECTION FOR COSTS INCURRED DURING A PERIOD OF NOT MORE THAN
8 EIGHT WEEKS.

9 (4) IF THE AMOUNT OF A CREDIT UNDER THIS SECTION EXCEEDS AN
10 EMPLOYER'S ACTUAL TAX LIABILITY FOR A TAX YEAR, THE AMOUNT OF THE
11 CREDIT NOT USED TO OFFSET INCOME TAX LIABILITY FOR THE TAX YEAR IS
12 NOT REFUNDED TO THE EMPLOYER. THE EMPLOYER MAY CARRY FORWARD
13 AND APPLY THE UNUSED CREDIT AGAINST THE INCOME TAX DUE IN EACH
14 OF THE FIVE SUCCEEDING TAX YEARS, BUT THE EMPLOYER SHALL APPLY
15 THE CREDIT AGAINST INCOME TAX DUE FOR THE EARLIEST TAX YEAR
16 POSSIBLE. ANY AMOUNT OF THE TAX CREDIT THAT IS NOT USED AFTER THIS
17 PERIOD IS NOT REFUNDABLE.

18 (5) UPON THE REQUEST OF THE DEPARTMENT OF REVENUE, AN
19 EMPLOYER SHALL PROVIDE THE DEPARTMENT WITH DOCUMENTATION
20 THAT THE EMPLOYER PLACED A K-12 TEACHER IN AN EXTERNSHIP
21 PROGRAM, INCLUDING RECEIPTS FOR EXPENSES INCURRED REGARDING THE
22 TEACHER PLACEMENT IN THE EMPLOYER'S WORKPLACE. IF THE EMPLOYER
23 CANNOT PROVIDE THE DOCUMENTATION, THE EMPLOYER IS INELIGIBLE FOR
24 THE CREDIT UNDER THIS SECTION.

25 (6) THIS SECTION IS REPEALED, EFFECTIVE DECEMBER 31, 2034.

26 **SECTION 5. Act subject to petition - effective date.** This act
27 takes effect at 12:01 a.m. on the day following the expiration of the

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