

**Report to the Colorado General Assembly:
RECOMMENDATIONS FOR 1976,
COMMITTEES ON:**

**Judiciary
Finance
Property Tax Assessment Practices
and School Finance
Federal and State Lands
Denver Metropolitan Water
Legislative Procedures**

RECEIVED

JAN 27 1976

LAW LIBRARY
UNIVERSITY OF DENVER



VOLUME III

COLORADO LEGISLATIVE COUNCIL

RESEARCH PUBLICATION NO. 212

DECEMBER 1975

LEGISLATIVE COUNCIL
OF THE
COLORADO GENERAL ASSEMBLY

Representatives

Phillip Massari,
Chairman
Bob Kirscht
Stephen Lyon
Clarence Quinlan
Ronald Strahle
Roy Wells
Ruben Valdez,
Speaker of the House

Senators

Fred Anderson,
Vice Chairman
Barbara Holme
Harold McCormick
Vincent Massari
Joseph Schieffelin
Ted Strickland
Richard Plock,
Senate Majority Leader

* * * * *

The Legislative Council, which is composed of six Senators, six Representatives, plus the Speaker of the House and the Majority Leader of the Senate, serves as a continuing research agency for the legislature through the maintenance of a trained staff. Between sessions, research activities are concentrated on the study of relatively broad problems formally proposed by legislators, and the publication and distribution of factual reports to aid in their solution.

During the sessions, the emphasis is on supplying legislators, on individual requests, with personal memoranda, providing them with information needed to handle their own legislative problems. Reports and memoranda both give pertinent data in the form of facts, figures, arguments, and alternatives.

COLORADO LEGISLATIVE COUNCIL

RECOMMENDATIONS FOR 1976

(Volume III)

Committees on:

Judiciary

Finance

Property Tax Assessment Practices and School Finance

Federal and State Lands

Denver Metropolitan Water

Legislative Procedures

Legislative Council

Report To The

Colorado General Assembly

Research Publication No. 212
December, 1975

COLORADO GENERAL ASSEMBLY

MEMBERS

OFFICERS

REP. PHILLIP MASSARI
Chairman
SEN. FRED E. ANDERSON
Vice Chairman

STAFF

LYLE C. KYLE
Director
DAVID F. MORRISSEY
Assistant Director



LEGISLATIVE COUNCIL

ROOM 46 STATE CAPITOL
DENVER, COLORADO 80203
892-3521
AREA CODE 303

SEN. BARBARA S. HOLME
SEN. HAROLD L. McCORMICK
SEN. VINCENT MASSARI
SEN. RICHARD H. PLOCK Jr.
SEN. JOSEPH B. SCHIEFFELIN
SEN. TED L. STRICKLAND
REP. BOB LEON KIRSCHT
REP. STEPHEN A. LYON
REP. CLARENCE QUINLAN
REP. RONALD H. STRAHLE
REP. RUBEN A. VALDEZ
REP. ROY E. WELLS

December 19, 1975

To Members of the Fiftieth Colorado General Assembly:

Submitted herewith are the final reports of the Legislative Council interim committees for 1975. This year's report consolidates the individual reports of fifteen committees into three volumes. The reports of the Committees on Mineral Taxation and the Equal Rights Amendments are contained in two separate volumes.

The recommendations of the committees were reviewed by the Legislative Council on November 24 and December 19 and submitted to Governor Lamm for his consideration in designating subjects to be considered by the General Assembly. The Legislative Council submitted items to the Governor with favorable recommendation, without recommendation, and with the recommendation that certain of these items not be placed on the call.

Respectfully submitted,

/s/ Representative Phillip Massari
Chairman
Colorado Legislative Council

PM/mp

FOREWORD

The recommendations of the Colorado Legislative Council for 1975 appear in three consolidated volumes and two separate volumes for the Committees on Mineral Taxation and the Equal Rights Amendments. Volume I contains the reports of the Committees on the Penitentiary, Agriculture, State Affairs, Business Affairs and Labor, and Education; Volume II, the reports of the Committees on Medical Malpractice, Local Government, Health, Environment, Welfare and Institutions, and Transportation; and Volume III, the reports of the Committees on Judiciary, Finance, Property Tax Assessment Practices and School Finance, Federal and State Lands, Denver Metropolitan Water, and Legislative Procedures.

This Volume III contains the reports, all recommended bills, constitutional amendments, and resolutions for the Committees on Judiciary, Finance, Property Tax Assessment Practices and School Finance, Federal and State Lands, Denver Metropolitan Water, and Legislative Procedures.

All recommendations of these committees were submitted to the Governor by the Legislative Council with favorable recommendation, with the following exceptions: (1) A bill from the Committee on Judiciary which abolishes the certification requirements for shorthand reporters, a bill from the Committee on Property Tax Assessment Practices and School Finance which repeals the limit on assessment of non-producing oil shale land, and a bill from the Committee on Denver Metropolitan Water which creates a metropolitan water district were submitted without recommendation; (2) Two bills from the Committee on Property Tax Assessment Practices and School Finance, one providing for central assessment of mines and oil and gas leaseholds and a second bill relating to the powers of the State Board of Equalization, were submitted to the Governor with the recommendation that they not be placed on the call; and (3) In lieu of two bills recommended by the Committee on Property Tax Assessment Practices and School Finance, the Legislative Council voted to recommend the subject of one bill (assessment of certain subsurface oil and gas equipment) and the title of a second bill ("Concerning the limitation on local government property tax revenues") to the Governor for his consideration in designating items for the call for the 1976 General Assembly. In addition, the Legislative Council submitted one item to the Governor -- a formula for the assessment of open space or transitional land. With regard to a bill from the Committee on Judiciary relating to licensing requirements for landscape architects, the Legislative Council amended the bill title by striking the word "Concerning", and substituting the word "Repealing". The printed report reflects this change.

The Legislative Drafting Office assisted in the preparation of committee bills. Vince Hogan and Gary Davis assisted the Committee on Judiciary; Mike Risner and Sue Burch, the Committee on Finance; Doug Brown and John Lansdowne, the Committee on Property Tax Assessment

Practices and School Finance; Becky Lennahan and Sue Burch, the Committee on Federal and State Lands; Vince Hogan and Marcia Baird, the Committee on Denver Metropolitan Water; and Jim Wilson, the Committee on Legislative Procedures.

December, 1975

Lyle C. Kyle
Director
Legislative Council

TABLE OF CONTENTS

VOLUME III

	<u>Page</u>
Letter of Transmittal.....	iii
Foreword.....	v
Table of Contents.....	vii
List of Bills, Constitutional Amendments, and Resolutions.....	ix
Committee on Judiciary	1
Bills 55 through 64.....	9
Committee on Finance	81
Bill 65.....	107
Committee on Property Tax Assessment Practices and School Finance	109
Bills 66 through 82.....	121
Committee on Federal and State Lands	191
Bills 83 and 84.....	215
Committee on Denver Metropolitan Water	221
Bill 85.....	231
Committee on Legislative Procedures.....	261

LIST OF BILLS, CONSTITUTIONAL AMENDMENTS,
AND RESOLUTIONS

VOLUME III

	<u>Page</u>
Bill 55 -- Concerning correctional programs, and providing for the organization of local boards relating thereto.....	9
Bill 56 -- Establishing dates for the termination of the existence of various state regulatory bodies....	27
Bill 57 -- Concerning the responsibility for the disposition of complaints under the jurisdiction of the Department of Regulatory Agencies, and making an appropriation therefor.....	45
Bill 58 -- Concerning endowment care cemeteries, and providing for the administration thereof by the Commissioner of Insurance.....	49
Bill 59 -- Providing for the administration of passenger tramway safety by the Division of Labor.....	57
Bill 60 -- Repealing Article 52 of Title 34 and 34-54-107, Colorado Revised Statutes 1973, relating to licenses for ore buyers.....	69
Bill 61 -- Repealing registration requirements for landscape architects.....	71
Bill 62 -- Eliminating licensing requirements for midwives.....	73
Bill 63 -- Concerning certification requirements for shorthand reporters.....	77
Bill 64 -- Concerning hearing officers in the Department of Regulatory Agencies.....	79

	<u>Page</u>
Bill 65 -- Concerning credits or refunds allowable against Colorado income taxes for disabled veterans.....	107
Bill 66 -- Requiring that nonproducing oil shale mines be valued for assessment on the same basis as other nonproducing mines.....	121
Bill 67 -- Authorizing the Division of Property Taxation to assess mines and oil and gas leaseholds and lands.....	123
Bill 68 -- Concerning property taxation, and relating to the administration and enforcement thereof, and relating to registration fees in connection therewith.....	141
Bill 69 -- Requiring the assessment of subsurface oil and gas well equipment.....	155
Bill 70 -- Amending 39-5-109 (6) (b), Colorado Revised Statutes 1973, concerning the assessment of livestock.....	157
Bill 71 -- Requiring county assessors to map parcels of land, and making an appropriation therefor.....	159
Bill 72 -- Amending 29-1-103, Colorado Revised Statutes 1973, concerning the limitation on local government property tax revenues.....	161
Bill 73 -- Providing that county assessors have discretion in determining the ownership of mineral interests severed from real estate.....	163
Bill 74 -- Requiring the Department of Revenue to report to the General Assembly individual income tax information on the basis of school district, and making an appropriation therefor.....	165
Bill 75 -- Requiring reports of real property sales in connection with the assessment of taxes.....	167
Bill 76 -- Authorizing the State Board of Equalization to adopt, amend, or rescind rules and regulations.....	171
Bill 77 -- Authorizing the property tax administrator to assist in the supervision of administration of property tax laws.....	173

	<u>Page</u>
Bill 78 -- Amending 39-13-102 (2) (b) and 39-13-108, Colorado Revised Statutes 1973, concerning the documentary fee on conveyances of real property, and providing for the amount and disposition thereof.....	175
Bill 79 -- Concerning the counting of kindergarten pupils for the aggregate of daily attendance under the "Public School Finance Act of 1973"...	177
Bill 80 -- Amending 22-50-102, 22-50-105, 22-50-106, 22-50-111 (1), and enacting 22-50-113.5, Colorado Revised Statutes 1973, as amended, concerning the state equalization program and increasing the minimum state guarantee level, increasing the authorized revenue base, and assisting school districts with a high concentration of children from low-income families....	179
Bill 81 -- Amending 23-8-102 (1) (b), Colorado Revised Statutes 1973, concerning the state's share of vocational education program support.....	185
Bill 82 -- Authorizing the state school district budget review board to decrease the authorized revenue base of a school district requesting an increase thereof pursuant to section 22-50-107, C.R.S. 1973, as amended.....	187
Bill 83 -- A joint resolution concerning the assessment of federal lands.....	215
Bill 84 -- Concerning closure of public highways.....	219
Bill 85 -- Creating the Denver Metropolitan Water District, and providing for its future operations.....	231

**LEGISLATIVE COUNCIL
COMMITTEE ON JUDICIARY**

Members of the Committee

Sen. Ralph Cole, Co-Chairman	Rep. Edward Bendelow
Rep. Gerald Kopel, Co-Chairman	Rep. Pat Burrows
Sen. Fay DeBerard	Rep. Richard Castro
Sen. Regis Groff	Rep. Nancy Dick
Sen. William Hughes	Rep. Betty Bittencourt
Sen. Robert Johnson	Rep. Robert Eckelberry
Sen. Don MacManus	Rep. Gerard Frank
Sen. Harold McCormick	Rep. Don Friedman
Sen. Robert Smadley	Rep. Larry Hobbs
	Rep. Charles Howe
	Rep. Jack McCroskey
	Rep. Virginia Sears

Council Staff

Jim Henderson
Research Associate

Lillian Spencer
Research Assistant

COMMITTEE ON JUDICIARY

The Committee on Judiciary was charged with three very broad and complex studies:

- (1) Juvenile offenders (by House Joint Resolution No. 1046, 1975 session),
- (2) Community corrections (a continuation of the study effort of the 1974 interim Committee on Criminal Justice), and
- (3) Licensing boards (by Legislative Council directive).

The committee is recommending ten bills and further recommends that two additional items: (1) restraints on the jurisdiction, detention, and disposition of status offenders and (2) sentencing reform be placed on the Governor's call for the 1976 session. Although the committee has no specific legislation to recommend concerning the last two items, the committee has been informed that legislation is being prepared for introduction in the event these items are placed on the call.

Juvenile Offenders

The juvenile offenders' portion of the committee's study focused on the federal Juvenile Justice and Delinquency Prevention Act of 1974. This act provides that each state wishing to receive formula grants under Part B of the act (federal assistance for state and local programs), must submit a state plan which, among other things, must:

...provide within two years after submission of the plan that juveniles who are charged with or who have committed offenses that would not be criminal if committed by an adult, shall not be placed in juvenile detention or correctional facilities, but must be placed in shelter facilities....

It appears that Colorado chose not to participate in the program, in large part, because of this provision. As a result, Colorado will lose \$200,000 in grant money and \$20,000 in planning money which could have been used for the remainder of this calendar year. The estimated allocation for Colorado for calendar year 1976, should the state choose to participate in the program, is approximately \$750,000. (Fund estimates were made by the regional office of the federal Law Enforcement Assistance Administration.)

It is unclear whether the state chose not to participate in the program because a large number of individuals involved with the juvenile correctional system were opposed to eliminating the option of confining status offenders, or because state officials were afraid that they would be unable to meet the requirements of the act. How-

ever, the regional office of LEAA did notify the Governor's office that failure to implement that portion of the state plan concerned with status offenders would not be reason alone for withdrawing the federal funds as long as the executive made an "honest" attempt to comply with the provisions of the act, a part of which would be a careful review of the issue of juvenile status offenses by the General Assembly.

From the testimony received concerning the mandates of the Juvenile Justice and Delinquency Prevention Act of 1974, the committee believes that there is an urgent need for the General Assembly to consider the issue of juvenile status offenders. Multiple subject assignments combined with a limited number of meeting dates prevented the committee from formulating any proposed legislation in this area. The committee recommends, however, that the subject "restraints on the jurisdiction, detention, and disposition of status offenders" be placed on the Governor's call for the 1976 session.

Community Corrections

The community corrections aspect of the committee's study is a continuation of the interim work of the 1974 Committee on Criminal Justice. During July, 1975, the committee conducted two public hearings on the Western Slope of Colorado (in Grand Junction and Durango) and reviewed the Legislative Council staff report entitled "Community Corrections in Planning and Management Regions #9, #10, and #11 ... Programs and Attitudes". (Copies of this report are available in the Legislative Council offices.) In August, the committee received an overview of community corrections in the Denver metropolitan area.

Senate Bill 55, 1974 session, directed the committee to develop a "total system concept" for community corrections in Colorado. However, during the course of its hearings, there was little agreement as to program priorities that should receive public funds. The rehabilitation and redirection of persons who have previously violated laws is not an exact science and cannot be easily molded into a comprehensive correctional plan. Bill 55 reflects the concern for the need to avoid an overly structured state plan and to encourage local communities to develop programs that will meet their particular needs.

Concerning Correctional Programs and Providing for the Organization of Local Boards Relating Thereto -- Bill 55

This bill would repeal and reenact Article 27 of Title 27, Colorado Revised Statutes 1973. This statute is commonly referred to as "Senate Bill 55" or the "Community Corrections Bill".

Bill 55 would charge county government with the responsibility for community corrections. The bill would authorize county commissioners to establish a county corrections board. A combination of

counties could establish a single board to serve a given region. A major thrust of the revision to S.B. 55 would be to ensure that community corrections boards are not autonomous entities or separate layers of government. The boards would be elements of county government, and the bill would delineate responsibility between the county commissioners and the county corrections board. The board of county commissioners would be vested with fiscal responsibility for community corrections program, retaining budgetary control over the activities of the corrections board. The county corrections board would be granted programmatic authority to conduct corrections programs.

An additional duty of a county corrections board would be the approval of the construction or expansion of any jail, lockup, or other detention facility within the board's jurisdiction. It would be the duty of the county sheriff to implement jail standards. In those counties in which no county corrections board had been established, the Division of Criminal Justice would be directed to approve expansion or construction of any jail, lockup, or detention facility.

The executive director of the Department of Institutions would be responsible for the development of an integrated state correctional plan. The bill would reenact many of the general and specific powers concerning the administration of community corrections programs and facilities delegated to the executive director under the provisions of S.B. 55.

As an incentive to local governments to develop community corrections programs or facilities, the bill would authorize the executive director to expend a maximum of ten dollars per day for any state inmate placed in a local community corrections program. Any money provided would have to be utilized in support of the local corrections program and could not be diverted for any other purpose.

Sentencing Reform

The Committee on Judiciary heard testimony and is aware of the interest in and concern for sentencing reform. Time constraints and the complexity of the sentencing reform issue barred any significant opportunity to consider legislation in this area. However, the committee recognizes that sentencing reform is one of the most important components of any effective criminal justice system, and therefore recommends that the subject of "sentencing reform" be placed on the Governor's call for the 1976 session.

Licensing Boards

Nine bills are recommended relating to licensing boards and are summarized in this report. After receiving considerable testimony, the committee developed a general consensus favoring the elimination of licensing boards which serve no substantial or vital public need,

and called for, through varying approaches and mechanisms, greater legislative review of the activities of all the boards and commissions under the authority of the Department of Regulatory Agencies.

Establishing Dates for the Termination of the Existence of Various State Regulatory Bodies -- Bill 56

This bill would establish dates for termination of most regulatory bodies in the Department of Regulatory Agencies and would provide that the General Assembly could extend the life of any such agency for additional periods. The bill would further declare the General Assembly's intent that extension of the life of an agency not exceed six years.

Concerning the Responsibility for the Disposition of Complaints Under the Jurisdiction of the Department of Regulatory Agencies, and Making an Appropriation Therefor -- Bill 57

This bill would empower the executive director of the Department of Regulatory Agencies to direct investigations into complaints presented to him concerning a person licensed by a board or agency in the Division of Registrations. It also would set up the procedure for receiving and investigating complaints. The procedure would include the following:

- (1) Referring all complaints to the executive director of the Department of Regulatory Agencies.
- (2) Devising a standard complaint form, by the executive director, designed to supply all information necessary to conduct an investigation.
- (3) Assigning of complaints by the executive director to the director of the Division of Registrations, to the appropriate board, or to special assignment for investigation.
- (4) Setting time limits on investigations.

The executive director also would render advice to the General Assembly as well as the public about the role of the state in the regulation of professions and occupations.

Concerning Endowment Care Cemeteries, and Providing for the Administration Thereof by the Commissioner of Insurance -- Bill 58

This bill would abolish the cemetery board and would transfer its functions to the Division of Insurance in the Department of Regulatory Agencies. All applications for a cemetery license would be filed with the division, and the commissioner would issue such license to the applicant. The commissioner would have the power to suspend,

revoke, and reinstate licenses. The commissioner would have all the powers and duties of the chairman of the abolished cemetery board.

Providing for the Administration of Passenger Tramway Safety by the Division of Labor -- Bill 59

This bill concerns passenger tramway safety. The bill was created to safeguard the life, health, property, and welfare of citizens and visitors from mechanical hazards in the operation of ski tows, lifts, and tramways. This bill would create an advisory board consisting of five appointive members and one member designated by the United States Forest Service. Members of the Passenger Tramway Safety Board would constitute the initial membership for the Passenger Tramway Safety Advisory Board and would serve the terms for which they were originally appointed. The board would advise, assist, and make recommendations to the Division of Labor concerning all duties assigned and relating to passenger tramway safety. The division would adopt rules and regulations relating to public safety in the construction, operation, and maintenance of passenger tramways, and hold hearings, approve, deny, revoke, and renew registrations with respect to licenses. The division would also have the power to shut down operations of a passenger tramway if unreasonable hazards existed.

Repealing Article 52 of Title 34 and 34-54-107, Colorado Revised Statutes 1973, Relating to Licenses for Ore Buyers -- Bill 60

This bill would repeal the "Ore Buyers Act".

Repealing Registration Requirements for Landscape Architects -- Bill 61

This bill would eliminate the licensing requirement for landscape architects by repealing Article 45 of Title 12 and 24-1-122 (3) (1), Colorado Revised Statutes 1973.

Eliminating Licensing Requirements for Midwives -- Bill 62

This bill would abolish the licensing requirement for midwives by repealing Article 37 of Title 12, Colorado Revised Statutes 1973.

Concerning Certification Requirements for Shorthand Reporters -- Bill 63

This bill would abolish the certification requirement for shorthand reporters by repealing Article 63 of Title 12 and 24-1-122 (3) (x), Colorado Revised Statutes 1973.

Concerning Hearing Officers in the Department of Regulatory Agencies
-- Bill 64

This bill would grant the executive director of the Department of Regulatory Agencies the power to require that any board in the Division of Registrations use a hearing officer.

COMMITTEE ON JUDICIARY

BILL 55

A BILL FOR AN ACT

1 CONCERNING CORRECTIONAL PROGRAMS, AND PROVIDING FOR THE
2 ORGANIZATION OF LOCAL BOARDS RELATING THERETO.

Bill Summary

(NOTE: This summary applies to this bill as introduced and does not necessarily reflect any amendments which may be subsequently adopted.)

3 Be it enacted by the General Assembly of the State of Colorado:

4 SECTION 1. Article 27 of title 27, Colorado Revised
5 Statutes 1973, as amended, is REPEALED AND REENACTED, WITH
6 AMENDMENTS, to read:

7 ARTICLE 27

8 Community Corrections Facilities

9 PART 1

10 COMMUNITY CORRECTIONS BOARDS

11 27-27-101. Legislative declaration. (1) The general
12 assembly hereby finds and declares that the reoffense rate for
13 persons previously convicted of crimes is unacceptably high.
14 Although the penal system does provide short range protection for
15 society while an offender is incarcerated, too often the offender

1 returns to the community displaying the same patterns of criminal
2 activity. The recidivism rate indicates that redirection of the
3 state and local corrections programs is needed. Unfortunately,
4 rehabilitation and redirection of persons who have previously
5 violated laws is not an exact science, and there is little
6 agreement as to program priorities that should receive public
7 funds.

8 (2) It is the purpose of this part 1 to encourage
9 flexibility in the development of corrections programs, to
10 stimulate further corrections research, to encourage improved
11 techniques in program evaluation, and to provide a mechanism
12 whereby the resources of Colorado communities may be marshaled
13 for corrections purposes through the establishment of a system of
14 county corrections boards.

15 27-27-102. Definitions. As used in this part 1, unless the
16 context otherwise requires:

17 (1) "County commissioners" includes members of the city
18 council of the city and county of Denver.

19 (2) "Corrections board" means the county corrections board
20 established pursuant to section 27-27-103 (1).

21 27-27-103. Establishment of community corrections boards -
22 powers of county commissioners. (1) The board of county
23 commissioners of any county within the state is authorized to
24 appoint a county corrections board. Any resolution adopted by
25 the board of county commissioners for the appointment of members
26 to a corrections board shall provide for the length of terms of
27 members of the corrections board, procedures for removal of

1 members from the corrections board, procedures for filling
2 vacancies on the corrections board, and procedures for selection
3 of officers of the corrections board.

4 (2) In establishing a corrections board, the board of
5 county commissioners shall retain the authority to approve the
6 budget of the corrections board, including the approval and
7 acceptance of any federal or state grants or other money, goods,
8 and services for the purposes enumerated in this article. The
9 board of county commissioners shall also approve any purchase,
10 acquisition, or other expenditure or contract for services which
11 is in excess of one thousand five hundred dollars. The board of
12 county commissioners may also establish procedures for
13 evaluation, including a cost benefit analysis, of any corrections
14 project implemented by the corrections board. It is the purpose
15 of this subsection (2) to insure that the board of county
16 commissioners retains fiscal control over the activities of the
17 corrections board; but, pursuant to the provisions of section
18 27-27-104 and 27-27-105, the corrections board shall exercise
19 general programmatic responsibility for community corrections
20 programs in each county under its jurisdiction. Except as
21 limited by this subsection (2), the corrections board shall
22 exercise the programmatic powers provided in this article
23 independently of the authority of the board of county
24 commissioners.

25 (3) Pursuant to the provisions of part 2 of article 1 of
26 title 29, C.R.S. 1973, two or more counties may appoint a
27 corrections board to serve a multicounty area. Any contract

1 providing for the establishment of a corrections board on a
2 multicounty basis shall provide procedures to insure that fiscal
3 control, as provided in subsection (2) of this section, is vested
4 with the county commissioners of the contracting counties.

5 27-27-104. Special powers of county corrections board. (1)
6 Subject to the authority of the board of county commissioners, as
7 provided in section 27-27-103, each corrections board shall have
8 the power to:

9 (a) Develop policies, goals, objectives, and a plan that
10 will marshal community resources in the most economic and
11 effective manner possible to provide for the discipline, safety,
12 treatment, training, education, remotivation, and reintegration
13 of offenders into the community;

14 (b) Develop community awareness of the complexity of
15 problems of protecting society while attempting to redirect and
16 modify criminal behavior;

17 (c) Establish programs for the implementation of community
18 corrections plans, including, but not limited to:

19 (I) The increased use of screening techniques for pretrial
20 release;

21 (II) A program of intensive supervision for some persons
22 considered too poor risks to be granted pretrial release without
23 intensive supervision;

24 (III) Establishment of a posttrial facility for certain
25 nondangerous or nonviolent offenders that normally would be
26 sentenced to a state institution; and

27 (IV) Involvement of persons from the fields of mental

1 health, law enforcement, judiciary, probation, and prosecution as
2 part of a community corrections program.

3 (d) Insure that offenders have the same opportunity for
4 participation in governmentally supported programs and services
5 that are available to other residents of the community;

6 (e) Establish rules and regulations for the administration
7 of state, federal, and local funds or grants approved and
8 allocated by the board of county commissioners for correctional
9 programs and services under the jurisdiction of the correctional
10 board;

11 (f) Conduct one or more public hearings, prior to the
12 construction, renovation, or operation of any facility for the
13 housing and rehabilitation of offenders; and

14 (g) Insure that all meetings of the board are open to the
15 public.

16 (2) The corrections board may establish and enforce
17 standards for the operation of community corrections programs and
18 facilities. Said standards shall be compiled and kept readily
19 available for public inspection. A copy of said standards shall
20 be filed with the executive director of the department of
21 institutions.

22 (3) The corrections board shall establish procedures for
23 screening and conducting personal interviews with offenders who
24 are to be placed in a community program pursuant to a contract
25 between the department of institutions and the corrections board.
26 The corrections board shall have the authority to accept or
27 reject the placement of any offender pursuant to any contract.

1 The provisions of paragraph (g) of subsection (1) of this section
2 shall not be applicable to the screening and personal interviews
3 conducted pursuant to this subsection (3).

4 27-27-105. General powers of county corrections boards.

5 (1) Subject to the approval of the board of county
6 commissioners, as provided in section 27-27-103, a corrections
7 board may:

8 (a) Contract with private persons, associations, or
9 corporations for the provision of any correctional service or
10 program authorized under this article and accept all funds and
11 obligations resulting therefrom;

12 (b) Contract with the department of institutions and other
13 public agencies concerning the provision of correctional services
14 and accept all funds resulting therefrom pursuant to the
15 limitations of part 2 of article 1 of title 29, C.R.S. 1973;

16 (c) Acquire, dispose of, and encumber real and personal
17 property, including, without limitation, rights and interests in
18 property, including leases and easements, necessary to accomplish
19 the purposes of this part 1;

20 (d) Acquire, construct, equip, operate, and maintain
21 facilities to accomplish the purposes of this part 1;

22 (e) Employ staff, agents, or consultants and provide for
23 their powers, duties, qualifications, and terms of tenure;

24 (f) Accept, receive, and use money, goods, or services,
25 given for the purposes enumerated in this part 1 from any source,
26 public or private;

27 (g) Adopt rules and regulations necessary to implement the

1 powers and duties set forth in this part 1;

2 (h) Establish, maintain, and operate a community
3 correctional facility or contract with a unit of local government
4 or private agency for the custody, control, care, treatment, or
5 reintegration of offenders. Such services or facilities, whether
6 publicly or privately operated or administered, shall meet the
7 standards established by the corrections board.

8 27-27-106. Moratorium on new jails. There shall be a
9 moratorium on the expansion of jails and on the construction of
10 new jails by units of local government, except as approved by the
11 division of criminal justice and except as provided in section
12 27-27-107. This section shall not apply to any project which,
13 prior to July 1, 1974, has been advertised for bids.

14 27-27-107. Approval of local jails. Prior to the
15 construction or expansion of any jail or lockup or any other
16 facility for detention, housing, or provision of correctional
17 services to offenders by a unit of local government, the
18 governing board of such local government shall submit its plans
19 for construction or expansion of such facility to the appropriate
20 corrections board for its approval. The board shall approve the
21 construction or expansion of those facilities that comply with
22 the standards established by the corrections board pursuant to
23 section 27-27-104 (2). The provisions of this section shall not
24 be applicable to any facility or project which, prior to December
25 31, 1976, has been advertised for bid. The moratorium provided
26 in section 27-27-106 shall not be applicable to any facility that
27 is approved by a corrections board pursuant to this section.

1 burden of crime may be reduced and the public better protected.

2 27-27-202. Definitions. As used in this part 2, unless the
3 context otherwise requires:

4 (1) "Department" means the department of institutions.

5 (2) "Executive director" means the executive director of
6 the department of institutions.

7 27-27-203. Integrated state correctional plan. (1) The
8 executive director shall be responsible for the development of an
9 integrated state correctional plan. He shall, upon request,
10 provide technical assistance and advice to county corrections
11 boards in the development of regional and subregional corrections
12 plans and seek the advice of corrections boards, the state court
13 administrator, and other appropriate officials in the development
14 of an integrated state correctional plan.

15 (2) The integrated state plan shall include, but not be
16 limited to:

17 (a) Procedures for the integration of all state
18 correctional services under the authority of the director of the
19 division of corrections subject to the approval of the executive
20 director;

21 (b) Procedures which would allow maximum latitude for
22 intercorrectional transfers of offenders needing specialized
23 treatment;

24 (c) Development of a diagnostic and classification system
25 for use in the placement of offenders in corrections programs;

26 (d) Procedures for informing the public of the problems,
27 needs, and goals of the state's correctional system;

1 (e) Procedures for the on-going evaluation of the state's
2 correctional services, programs, and facilities and for periodic
3 independent assessment of the state and community corrections
4 programs;

5 (f) A system for improving the motivation of each offender
6 to assume the responsibilities and exercise the rights of a
7 citizen of this state;

8 (g) Procedures for up-grading educational, social,
9 vocational, and occupational skills of offenders;

10 (h) Evaluation of rules and regulations relating to parole
11 of offenders;

12 (i) Programs for entry-level and in-service staff training
13 for correctional personnel for state and local government;

14 (j) Proposals for the development of alternative and
15 supplemental facilities to the state penitentiary and Colorado
16 state reformatory, including halfway houses, work release
17 centers, and other community based correctional facilities;

18 (k) Procedures to encourage cooperation among the
19 department, county correctional boards, local units of
20 government, and private agencies and industry in the provision of
21 an integrated system of correctional services;

22 (l) Necessary rules and regulations regarding nutrition,
23 sanitation, safety, discipline, recreation, religious services,
24 communication, visiting privileges, education, training, legal
25 status, and the employment of offenders under the jurisdiction of
26 the department; and

27 (m) A system for maintaining order at all state

1 correctional facilities and preventing escapes from such
2 facilities.

3 27-27-204. General powers of the executive director. (1)

4 In addition to exercising the powers and performing the duties
5 which are otherwise provided by law, it shall be the duty of the
6 executive director, within the limits of available
7 appropriations, to implement the integrated state correctional
8 plan.

9 (2) The executive director shall also have the power to:

10 (a) Establish and enforce standards and regulations for all
11 state-operated correctional facilities and institutions;

12 (b) Require that each correctional facility operated by a
13 corrections board or unit of local government with which the
14 department contracts for services meets minimum standards
15 approved by the department;

16 (c) Maintain security, safety, and order at all state
17 correctional facilities and to take all necessary precautions to
18 prevent the occurrence or spread of any disorder, riot, or
19 insurrection at any such facility;

20 (d) Initiate measures to prevent escapes from state
21 correctional facilities;

22 (e) Take proper measure to ensure the safety of offenders;

23 (f) Appoint, pursuant to section 13 of article XII of the
24 state constitution, qualified professional, technical, and other
25 skilled personnel to administer the state's correctional
26 programs;

27 (g) Establish and maintain a central file and a file at

1 each correctional facility of each offender in the state's
2 correctional programs. Each file shall be kept confidential and
3 shall not be subject to public inspection except by court order.

4 (h) Maintain and preserve records on the management and
5 operation of each corrections facility and program, including,
6 but not limited to, records on the earning of offenders;

7 (i) Consult with and provide technical assistance to
8 correctional boards and local units of government on the design
9 and development of community correctional programs and
10 facilities;

11 (j) Develop and administer grants-in-aid or subsidies or
12 contracts with or for community correctional facilities and
13 programs; and

14 (k) Accept, receive, and use money, goods, or services
15 given for the purposes enumerated in this part 2 from any source,
16 public or private.

17 27-27-205. Special powers - executive director -
18 alternative programs and facilities. (1) The executive director
19 may establish programs and facilities as an alternative or as a
20 supplement to the state penitentiary and Colorado state
21 reformatory for the custody, control, correctional care and
22 treatment, remotivation, and reintegration of offenders. The
23 purpose of such programs and facilities shall be to enhance the
24 successful integration of nondangerous offenders as productive
25 members of society, to reduce recidivism, and to provide greater
26 protection for the public.

27 (2) The executive director may acquire, by lease or purchase,

1 or construct or renovate any facility for the purpose of housing
2 or providing correctional services for offenders. For those
3 facilities designed for an integrated program of community
4 services, the department shall obtain approval of the county
5 corrections board which shall hold a public hearing thereon prior
6 to any such grant of approval.

7 (3) The executive director may enter into contracts with
8 any corrections board, local unit of government, judicial
9 district, or the judicial department to provide correctional
10 services or to provide pretrial detention services subject to
11 such compensation as may be necessary to meet the costs incurred
12 by the department.

13 (4) The executive director may contract for services with
14 any corrections board or unit of local government which has
15 established and operates a community correctional facility or
16 with any private nonprofit agency having approved facilities and
17 offering an approved program when the department determines that
18 the community correctional facility or the private nonprofit
19 agency meets minimum standards adopted by the department. Such
20 contracts for services to offenders assigned to a community
21 correctional facility or private nonprofit agency may include
22 services for treatment, examination, work assignment, education,
23 training, employment, or other approved correctional program. In
24 the contract for services with any corrections board or any unit
25 of local government or with any private nonprofit agency, the
26 department shall specify minimum levels and types of services to
27 be provided and shall review expenditures in accord with the

1 standards for programs of such agencies that are supported with
2 funds pursuant to this article. Such standards shall be in
3 writing and shall be submitted annually to the governor and the
4 general assembly. In fulfilling its responsibility, the
5 department may withhold state funds when the executive director
6 determines that the programs or facilities of a corrections board
7 or local unit of government or private nonprofit agency are not
8 in compliance with such standards.

9 27-27-206. Duties of executive director - establishment of
10 programs. (1) The executive director shall establish and
11 maintain education, training, treatment, and employment programs
12 for persons in custody of the department and placed in a state
13 correctional institution. Such programs shall include
14 opportunities for academic education, vocational education,
15 vocational training, and other related prevocational programs and
16 employment. In determining which employment programs to
17 establish and maintain, the executive director shall consider the
18 training value of the program, job market and employment
19 conditions, and the types of goods and services required by the
20 state.

21 (2) The executive director shall promulgate rules and
22 regulations governing programs established under subsection (1)
23 of this section, which regulations shall include provisions for
24 hours, conditions of employment, wage rates for employment
25 program participants, and incentive payments for education and
26 training program participants.

27 (3) The executive director, by rule and regulation, may

1 permit an offender to participate in education, training, or
2 employment programs outside a correctional institution. Such
3 programs shall include provisions for reasonable periods of
4 confinement of the offender in particular correctional
5 institutions before he may be permitted to participate in such
6 programs and shall also include provisions for feeding, housing,
7 and supervising participants in such programs and prevent the
8 introduction of contraband to any facility. An offender enrolled
9 in any such program shall be subject to the rules and regulations
10 of the correctional program to which he is assigned and shall be
11 under the direction, control, and supervision of the executive
12 director during the period of his participation in the program.
13 In the case of an offender who participates in any program
14 outside a correctional institution, the time spent in such
15 participation shall be credited toward his sentence as if he had
16 served such time within the institution.

17 27-27-207. Assignment and transfer of offenders. Pursuant
18 to a contract with a unit of local government, the executive
19 director may transfer an offender to any detention center, jail,
20 community correctional facility, halfway house, or work-release
21 center operated by a unit of local government if in his judgment
22 the correctional needs of such offender will be better served by
23 such transfer and if the unit of local government consents.

24 27-27-208. Personnel - qualification. The executive
25 director shall submit to the state personnel director suggested
26 minimum qualification standards for correctional personnel, may
27 develop new personnel classification positions that would not

1 disqualify paraprofessionals, volunteers, and exoffenders to
2 perform appropriate correctional services, and may arrange with
3 appropriate agencies to provide preemployment training and
4 educational opportunities to such individuals to enable them to
5 meet minimum qualification standards and to make available
6 in-service training to department personnel.

7 27-27-209. Escape from custody. If an offender fails to
8 remain within the extended limits of his confinement or to return
9 within the time prescribed to an institution to which he was
10 assigned or transferred or if any offender who participates in a
11 program established under the provisions of this part 2 leaves
12 his place of employment or having been ordered by the executive
13 director to return to the correctional institution neglects or
14 fails to do so, he shall be deemed to have escaped from custody
15 and shall, upon conviction thereof, be punished as provided in
16 section 18-8-208, C.R.S. 1973, and all reductions in sentence
17 authorized by article 20 of this title shall be forfeited.

18 27-27-210. Grants to local community corrections projects.
19 To encourage counties to develop comprehensive corrections
20 programs which will offer sentencing alternatives to
21 incarceration at the state penitentiary or Colorado state
22 reformatory, the executive director is authorized, subject to
23 available appropriations for such purpose, to make grants in an
24 amount not to exceed ten dollars per day for each offender that
25 is participating in a county corrections program designed to
26 divert offenders from incarceration at the state penitentiary or
27 Colorado state reformatory. The grant moneys provided in this

1 section must be utilized in support of the county corrections
2 program and shall not be diverted for any other purpose.

3 SECTION 2. Section 24-32-505 (1), Colorado Revised Statutes
4 1973, is amended BY THE ADDITION OF A NEW PARAGRAPH to read:

5 24-32-505. Powers and duties of the council. (1) (d) In
6 adopting rules, regulations, procedures, and policies relating to
7 the application for distribution of funds made available to the
8 state pursuant to paragraphs (b) and (c) of this subsection (1),
9 to give consideration to those corrections programs approved by
10 county corrections boards and developed in accordance with the
11 policies, goals, objectives, and plans approved by the
12 corrections boards.

13 SECTION 3. Appropriation. In addition to any other
14 appropriation heretofore made for the current fiscal year, there
15 is hereby appropriated, out of any moneys in the state treasury
16 not otherwise appropriated, to the department of institutions,
17 the sum of _____ (\$ _____), or so much thereof as may be
18 necessary, to implement this act.

19 SECTION 4. Safety clause. The general assembly hereby
20 finds, determines, and declares that this act is necessary for
21 the immediate preservation of the public peace, health, and
22 safety.

COMMITTEE ON JUDICIARY

BILL 56

A BILL FOR AN ACT

1 ESTABLISHING DATES FOR THE TERMINATION OF THE EXISTENCE OF
2 VARIOUS STATE REGULATORY BODIES.

Bill Summary

(NOTE: This summary applies to this bill as introduced and does not necessarily reflect any amendments which may be subsequently adopted.)

Establishes dates for termination of most regulatory bodies in the department of regulatory agencies, and provides that the general assembly can extend the life of any such agency for additional periods.

3 Be it enacted by the General Assembly of the State of Colorado:

4 SECTION 1. Part 1 of article 34 of title 24, Colorado
5 Revised Statutes 1973, as amended, is amended BY THE ADDITION OF
6 A NEW SECTION to read:

7 24-34-104. Declaration of policy concerning state
8 regulation - schedule for termination of regulatory bodies. (1)

9 The general assembly finds that state government has produced an
10 inexorable increase in numbers of agencies, growth of programs,
11 and proliferation of rules and regulations and that the whole
12 process developed without legislative oversight, regulatory
13 accountability, or a system of checks and balances. The general

1 assembly further finds that by establishing definite termination
2 dates for the existence of such agencies, the general assembly
3 will be in a better position to evaluate the need for the
4 continued existence of existing and future regulatory bodies.

5 (2) (a) The following divisions in the department of
6 regulatory agencies shall expire on July 1, 1979:

7 (I) The public utilities commission, created by article 2
8 of title 40, C.R.S. 1973;

9 (II) The division of insurance, created by sections
10 10-1-103 and 10-1-104, C.R.S. 1973.

11 (b) The following boards and agencies in the division of
12 registrations shall expire on July 1, 1979:

13 (I) Abstractors' board of examiners, created by article 1
14 of title 12, C.R.S. 1973;

15 (II) State board of accountancy, created by article 2 of
16 title 12, C.R.S. 1973;

17 (III) Colorado state board of examiners of architects,
18 created by article 4 of title 12, C.R.S. 1973;

19 (IV) State athletic commission of Colorado, created by
20 article 10 of title 12, C.R.S. 1973;

21 (V) State board of barber examiners, created by article 8
22 of title 12, C.R.S. 1973;

23 (VI) State board of examiners in the basic sciences,
24 created by article 29 of title 12, C.R.S. 1973;

25 (VII) State cemetery board, created by article 12 of title
26 12, C.R.S. 1973;

27 (VIII) Colorado state board of chiropractic examiners,

1 created by article 33 of title 12, C.R.S. 1973;

2 (IX) Collection agency board, created by article 14 of
3 title 12, C.R.S. 1973;

4 (X) State board of cosmetology, created by part 1 of
5 article 17 of title 12, C.R.S. 1973;

6 (XI) State board of dental examiners, created by article 35
7 of title 12, C.R.S. 1973.

8 (3) (a) The following divisions in the department of
9 regulatory agencies shall expire on July 1, 1981:

10 (I) The division of savings and loan, created by article 44
11 of title 11, C.R.S. 1973;

12 (II) The division of banking, created by article 2 of title
13 11, C.R.S. 1973.

14 (b) The following boards and agencies in the division of
15 registrations shall expire on July 1, 1981:

16 (I) State board of examiners of landscape architects,
17 created by article 45 of title 12, C.R.S. 1973;

18 (II) Colorado state board of medical examiners, created by
19 article 36 of title 12, C.R.S. 1973; and the Colorado chiropody
20 board, created by article 32 of title 12, C.R.S. 1973;

21 (III) Board of mortuary science, created by part 1 of
22 article 54 of title 12, C.R.S. 1973;

23 (IV) State board of nursing, created by part 2 of article
24 38 of title 12, C.R.S. 1973;

25 (V) State board of optometric examiners, created by article
26 40 of title 12, C.R.S. 1973;

27 (VI) Passenger tramway safety board, created by part 7 of

1 article 5 of title 25, C.R.S. 1973;

2 (VII) State board of pharmacy, created by part 1 of article
3 22 of title 12, C.R.S. 1973;

4 (VIII) State board of physical therapy, created by article
5 41 of title 12, C.R.S. 1973;

6 (IX) Board of practical nursing, created by part 1 of
7 article 38 of title 12, C.R.S. 1973;

8 (X) State board of registration for professional engineers
9 and land surveyors, created by part 1 of article 25 of title 12,
10 C.R.S. 1973;

11 (XI) Colorado state board of psychologist examiners,
12 created by article 43 of title 12, C.R.S. 1973.

13 (4) (a) The following divisions in the department of
14 regulatory agencies shall expire on July 1, 1983:

15 (I) The division of securities, created by article 51 of
16 title 11, C.R.S. 1973;

17 (II) The division of racing events, created by article 60
18 of title 12, C.R.S. 1973.

19 (b) The following boards and agencies in the division of
20 registrations shall expire on July 1, 1983:

21 (I) Real estate commission, created by part 1 of article 61
22 of title 12, C.R.S. 1973;

23 (II) State board of shorthand reporters, created by article
24 63 of title 12, C.R.S. 1973;

25 (III) State board of veterinary medicine, created by
26 article 64 of title 12, C.R.S. 1973;

27 (IV) Board of examiners of nursing home administrators,

1 created by article 39 of title 12, C.R.S. 1973;

2 (V) Examining board of plumbers, created by article 58 of
3 title 12, C.R.S. 1973;

4 (VI) Board of examiners of institutions for aged persons,
5 created by article 13 of title 12, C.R.S. 1973;

6 (VII) Board of registration for professional sanitarians,
7 created by article 62 of title 12, C.R.S. 1973;

8 (VIII) Board of hearing aid dealers, created by article 65
9 of title 12, C.R.S. 1973;

10 (IX) State electrical board, created by article 23 of title
11 12, C.R.S. 1973;

12 (X) State board of social work examiners, created by part 1
13 of article 63.5 of title 12, C.R.S. 1973;

14 (XI) Colorado mobile home licensing board, created by
15 article 51.5 of title 12, C.R.S. 1973.

16 (5) The life of any division, board, or agency scheduled
17 for termination under this section may be extended by the general
18 assembly for periods not to exceed six years.

19 SECTION 2. 10-1-103, Colorado Revised Statutes 1973, is
20 amended BY THE ADDITION OF A NEW SUBSECTION to read:

21 10-1-103. Division of insurance - subject to termination.

22 (6) The provisions of section 24-34-104, C.R.S. 1973, concerning
23 the termination schedule for regulatory bodies of the state
24 unless extended as provided in that section, are applicable to
25 the division of insurance created by this section.

26 SECTION 3. 11-2-101, Colorado Revised Statutes 1973, is
27 amended BY THE ADDITION OF A NEW SUBSECTION to read:

1 11-2-101. Division of banking - creation - subject to
2 termination. (10) The provisions of section 24-34-104, C.R.S.
3 1973, concerning the termination schedule for regulatory bodies
4 of the state unless extended as provided in that section, are
5 applicable to the division of banking created by this section.

6 SECTION 4. Article 44 of title 11, Colorado Revised
7 Statutes 1973, is amended BY THE ADDITION OF A NEW SECTION to
8 read:

9 11-44-101.5. Division subject to termination. The
10 provisions of section 24-34-104, C.R.S. 1973, concerning the
11 termination schedule for regulatory bodies of the state unless
12 extended as provided in that section, are applicable to the
13 division of savings and loan created by section 11-44-101.

14 SECTION 5. Article 51 of title 11, Colorado Revised
15 Statutes 1973, as amended, is amended BY THE ADDITION OF A NEW
16 SECTION to read:

17 11-51-103.5. Division subject to termination. The
18 provisions of section 24-34-104, C.R.S. 1973, concerning the
19 termination schedule for regulatory bodies of the state unless
20 extended as provided in that section, are applicable to the
21 division of securities created by section 11-51-103.

22 SECTION 6. 12-1-102, Colorado Revised Statutes 1973, is
23 amended BY THE ADDITION OF A NEW SUBSECTION to read:

24 12-1-102. Board of examiners - subject to termination. (3)
25 The provisions of section 24-34-104, C.R.S. 1973, concerning the
26 termination schedule for regulatory bodies of the state unless
27 extended as provided in that section, are applicable to the

1 abstractors' board of examiners created by this section.

2 SECTION 7. 12-2-103, Colorado Revised Statutes 1973, is
3 amended BY THE ADDITION OF A NEW SUBSECTION to read:

4 12-2-103. Board of accountancy - subject to termination.

5 (5) The provisions of section 24-34-104, C.R.S. 1973, concerning
6 the termination schedule for regulatory bodies of the state
7 unless extended as provided in that section, are applicable to
8 the state board of accountancy created by this section.

9 SECTION 8. 12-4-103, Colorado Revised Statutes 1973, is
10 amended BY THE ADDITION OF A NEW SUBSECTION to read:

11 12-4-103. State board of examiners - subject to
12 termination. (4) The provisions of section 24-34-104, C.R.S.

13 1973, concerning the termination schedule for regulatory bodies
14 of the state unless extended as provided in that section, are
15 applicable to the Colorado state board of examiners of architects
16 created by this section.

17 SECTION 9. 12-8-104, Colorado Revised Statutes 1973, as
18 amended, is amended BY THE ADDITION OF A NEW SUBSECTION to read:

19 12-8-104. Board created - subject to termination. (3) The
20 provisions of section 24-34-104, C.R.S. 1973, concerning the
21 termination schedule for regulatory bodies of the state unless
22 extended as provided in that section, are applicable to the state
23 board of barber examiners created by this section.

24 SECTION 10. 12-10-101, Colorado Revised Statutes 1973, is
25 amended BY THE ADDITION OF A NEW SUBSECTION to read:

26 12-10-101. Commission created - subject to termination.

27 (3) The provisions of section 24-34-104, C.R.S. 1973, concerning

1 the termination schedule for regulatory bodies of the state
2 unless extended as provided in that section, are applicable to
3 the state athletic commission of Colorado created by this
4 section.

5 SECTION 11. Article 12 of title 12, Colorado Revised
6 Statutes 1973, is amended BY THE ADDITION OF A NEW SUBSECTION to
7 read:

8 12-12-102. Cemetery board established - subject to
9 termination. (6) The provisions of section 24-34-104, C.R.S.
10 1973, concerning the termination schedule for regulatory bodies
11 of the state unless extended as provided in that section, are
12 applicable to the state cemetery board created by this section.

13 SECTION 12. 12-13-103, Colorado Revised Statutes 1973, is
14 amended BY THE ADDITION OF A NEW SUBSECTION to read:

15 12-13-103. Board of examiners - subject to termination.
16 (7) The provisions of section 24-34-104, C.R.S. 1973, concerning
17 the termination schedule for regulatory bodies of the state
18 unless extended as provided in that section, are applicable to
19 the board of examiners of institutions for aged persons created
20 by this section.

21 SECTION 13. 12-14-103, Colorado Revised Statutes 1973, is
22 amended BY THE ADDITION OF A NEW SUBSECTION to read:

23 12-14-103. Collection agency board - subject to
24 termination. (8) The provisions of section 24-34-104, C.R.S.
25 1973, concerning the termination schedule for regulatory bodies
26 of the state unless extended as provided in that section, are
27 applicable to the collection agency board created by this

1 section.

2 SECTION 14. 12-17-108, Colorado Revised Statutes 1973, is
3 amended BY THE ADDITION OF A NEW SUBSECTION to read:

4 12-17-108. State board of cosmetology - subject to
5 termination. (4) The provisions of section 24-34-104, C.R.S.
6 1973, concerning the termination schedule for regulatory bodies
7 of the state unless extended as provided in that section, are
8 applicable to the state board of cosmetology created by this
9 section.

10 SECTION 15. Part 1 of article 22 of title 12, Colorado
11 Revised Statutes 1973, as amended, is amended BY THE ADDITION OF
12 A NEW SECTION to read:

13 12-22-103.5. Board subject to termination. The provisions
14 of section 24-34-104, C.R.S. 1973, concerning the termination
15 schedule for regulatory bodies of the state unless extended as
16 provided in that section, are applicable to the state board of
17 pharmacy created by section 12-22-103.

18 SECTION 16. Article 23 of title 12, Colorado Revised
19 Statutes 1973, as amended, is amended BY THE ADDITION OF A NEW
20 SECTION to read:

21 12-23-102.5. Board subject to termination. The provisions
22 of section 24-34-104, C.R.S. 1973, concerning the termination
23 schedule for regulatory bodies of the state unless extended as
24 provided in that section, are applicable to the state electrical
25 board created by section 12-23-102.

26 SECTION 17. 12-25-105, Colorado Revised Statutes 1973, is
27 amended BY THE ADDITION OF A NEW SUBSECTION to read:

1 12-25-105. State board of registration - subject to
2 termination. (3) The provisions of section 24-34-104, C.R.S.
3 1973, concerning the termination schedule for regulatory bodies
4 of the state unless extended as provided in that section, are
5 applicable to the state board of registration for professional
6 engineers and land surveyors created by this section.

7 SECTION 18. Article 29 of title 12, Colorado Revised
8 Statutes 1973, is amended BY THE ADDITION OF A NEW SECTION to
9 read:

10 12-29-104.5. Board subject to termination. The provisions
11 of section 24-34-104, C.R.S. 1973, concerning the termination
12 schedule for regulatory bodies of the state unless extended as
13 provided in that section, are applicable to the state board of
14 examiners in the basic sciences created by section 12-29-104.

15 SECTION 19. 12-33-103, Colorado Revised Statutes 1973, is
16 amended BY THE ADDITION OF A NEW SUBSECTION to read:

17 12-33-103. State board of examiners - subject to
18 termination. (3) The provisions of section 24-34-104, C.R.S.
19 1973, concerning the termination schedule for regulatory bodies
20 of the state unless extended as provided in that section, are
21 applicable to the Colorado state board of chiropractic examiners
22 created by this section.

23 SECTION 20. 12-35-104, Colorado Revised Statutes 1973, as
24 amended, is amended BY THE ADDITION OF A NEW SUBSECTION to read:

25 12-35-104. State board of dental examiners - subject to
26 termination. (5) The provisions of section 24-34-104, C.R.S.
27 1973, concerning the termination schedule for regulatory bodies

1 of the state unless extended as provided in that section, are
2 applicable to the state board of dental examiners created by this
3 section.

4 SECTION 21. 12-36-103, Colorado Revised Statutes 1973, is
5 amended BY THE ADDITION OF A NEW SUBSECTION to read:

6 12-45-103. State board of medical examiners - subject to
7 termination. (6) The provisions of section 24-34-104, C.R.S.
8 1973, concerning the termination schedule for regulatory bodies
9 of the state unless extended as provided in that section, are
10 applicable to the Colorado state board of medical examiners
11 created by this section.

12 SECTION 22. Part 1 of article 38 of title 12, Colorado
13 Revised Statutes 1973, as amended, is amended BY THE ADDITION OF
14 A NEW SECTION to read:

15 12-38-104.5. Board subject to termination. The provisions
16 of section 24-34-104, C.R.S. 1973, concerning the termination
17 schedule for regulatory bodies of the state unless extended as
18 provided in that section, are applicable to the board of
19 practical nursing created by section 12-38-104.

20 SECTION 23. 12-38-204, Colorado Revised Statutes 1973, is
21 amended BY THE ADDITION OF A NEW SUBSECTION to read:

22 12-38-204. Board created - subject to termination. (3) The
23 provisions of section 24-34-104, C.R.S. 1973, concerning the
24 termination schedule for regulatory bodies of the state unless
25 extended as provided in that section, are applicable to the state
26 board of nursing created by this section.

27 SECTION 24. 12-39-103, Colorado Revised Statutes 1973, as

1 amended, is amended BY THE ADDITION OF A NEW SUBSECTION to read:

2 12-39-103. Board of examiners of nursing home
3 administrators - subject to termination. (10) The provisions of
4 section 24-34-104, C.R.S. 1973, concerning the termination
5 schedule for regulatory bodies of the state unless extended as
6 provided in that section, are applicable to the board of
7 examiners of nursing home administrators created by this section.

8 SECTION 25. 12-40-106, Colorado Revised Statutes 1973, is
9 amended BY THE ADDITION OF A NEW SUBSECTION to read:

10 12-40-106. State board of optometric examiners - subject to
11 termination. (3) The provisions of section 24-34-104, C.R.S.
12 1973, concerning the termination schedule for regulatory bodies
13 of the state unless extended as provided in that section, are
14 applicable to the state board of optometric examiners created by
15 this section.

16 SECTION 26. 12-41-102, Colorado Revised Statutes 1973, is
17 amended BY THE ADDITION OF A NEW SUBSECTION to read:

18 12-41-102. Board membership - subject to termination. (4)
19 The provisions of section 24-34-104, C.R.S. 1973, concerning the
20 termination schedule for regulatory bodies of the state unless
21 extended as provided in that section, are applicable to the state
22 board of physical therapy created by this section.

23 SECTION 27. 12-43-103, Colorado Revised Statutes 1973, is
24 amended BY THE ADDITION OF A NEW SUBSECTION to read:

25 12-43-103. State board of examiners - subject to
26 termination. (8) The provisions of section 24-34-104, C.R.S.
27 1973, concerning the termination schedule for regulatory bodies

1 of the state unless extended as provided in that section, are
2 applicable to the Colorado state board of phychologist examiners
3 created by this section.

4 SECTION 28. 12-45-103, Colorado Revised Statutes 1973, is
5 amended BY THE ADDITION OF A NEW SUBSECTION to read:

6 12-45-103. Board of examiners - subject to termination.

7 (13) The provisions of section 24-34-104, C.R.S. 1973, concerning
8 the termination schedule for regulatory bodies of the state
9 unless extended as provided in that section, are applicable to
10 the state board of examiners of landscape architects created by
11 this section.

12 SECTION 29. 12-51.5-102, Colorado Revised Statutes 1973, as
13 amended, is amended BY THE ADDITION OF A NEW SUBSECTION to read:

14 12-51.5-102. Colorado mobile home licensing board - subject
15 to termination. (5) The provisions of section 24-34-104, C.R.S.

16 1973, concerning the termination schedule for regulatory bodies
17 of the state unless extended as provided in that section, are
18 applicable to the Colorado mobile home licensing board created by
19 this section.

20 SECTION 30. 12-54-104, Colorado Revised Statutes 1973, is
21 amended BY THE ADDITION OF A NEW SUBSECTION to read:

22 12-54-104. Board of mortuary science - subject to
23 termination. (3) The provisions of section 24-34-104, C.R.S.

24 1973, concerning the termination schedule for regulatory bodies
25 of the state unless extended as provided in that section, are
26 applicable to the board of mortuary science created by this
27 section.

1 SECTION 31. 12-58-102, Colorado Revised Statutes 1973, is
2 amended BY THE ADDITION OF A NEW SUBSECTION to read:

3 12-58-102. Examining board of plumbers - subject to
4 termination. (4) The provisions of section 24-34-104, C.R.S.
5 1973, concerning the termination schedule for regulatory bodies
6 of the state unless extended as provided in that section, are
7 applicable to the examining board of plumbers created by this
8 section.

9 SECTION 32. Article 60 of title 12, Colorado Revised
10 Statutes 1973, as amended, is amended BY THE ADDITION OF A NEW
11 SECTION to read:

12 12-60-102.5. Division subject to termination. The
13 provisions of section 24-34-104, C.R.S. 1973, concerning the
14 termination schedule for regulatory bodies of the state unless
15 extended as provided in that section, are applicable to the
16 division of racing events created by section 12-60-102.

17 SECTION 33. 12-61-105, Colorado Revised Statutes 1973, is
18 amended BY THE ADDITION OF A NEW SUBSECTION to read:

19 12-61-105. Commission - examination - subject to
20 termination. (4) The provisions of section 24-34-104, C.R.S.
21 1973, concerning the termination schedule for regulatory bodies
22 of the state unless extended as provided in that section, are
23 applicable to the real estate commission created by this section.

24 SECTION 34. Article 62 of title 12, Colorado Revised
25 Statutes 1973, as amended, is amended BY THE ADDITION OF A NEW
26 SECTION to read:

27 12-62-102.5. Board subject to termination. The provisions

1 of section 24-34-104, C.R.S. 1973, concerning the termination
2 schedule for regulatory bodies of the state unless extended as
3 provided in that section, are applicable to the board of
4 registration for professional sanitarians created by section
5 12-62-102.

6 SECTION 35. Article 63 of title 12, Colorado Revised
7 Statutes 1973, is amended BY THE ADDITION OF A NEW SECTION to
8 read:

9 12-63-103.5. Board subject to termination. The provisions
10 of section 24-34-104, C.R.S. 1973, concerning the termination
11 schedule for regulatory bodies of the state unless extended as
12 provided in that section, are applicable to the state board of
13 shorthand reporters created by section 12-63-103.

14 SECTION 36. 12-63.5-104, Colorado Revised Statutes 1973, as
15 amended, is amended BY THE ADDITION OF A NEW SUBSECTION to read:

16 12-63.5-104. State board of social work examiners - subject
17 to termination. (7) The provisions of section 24-34-104, C.R.S.
18 1973, concerning the termination schedule for regulatory bodies
19 of the state unless extended as provided in that section, are
20 applicable to the state board of social work examiners created by
21 this section.

22 SECTION 37. 12-64-105, Colorado Revised Statutes 1973, is
23 amended BY THE ADDITION OF A NEW SUBSECTION to read:

24 12-64-105. Board of veterinary medicine - subject to
25 termination. (12) The provisions of section 24-34-104, C.R.S.
26 1973, concerning the termination schedule for regulatory bodies
27 of the state unless extended as provided in that section, are

1 applicable to the state board of veterinary medicine created by
2 this section.

3 SECTION 38. 12-65-102, Colorado Revised Statutes 1973, as
4 amended, is amended BY THE ADDITION OF A NEW SUBSECTION to read:

5 12-65-102. Board created - appointment - vacancies -
6 subject to termination. (6) The provisions of section 24-34-104,
7 C.R.S. 1973, concerning the termination schedule for regulatory
8 bodies of the state unless extended as provided in that section,
9 are applicable to the board of hearing aid dealers created by
10 this section.

11 SECTION 39. Part 7 of article 5 of title 25, Colorado
12 Revised Statutes 1973, is amended BY THE ADDITION OF A NEW
13 SECTION to read:

14 25-5-703.5. Board subject to termination. The provisions
15 of section 24-34-104, C.R.S. 1973, concerning the termination
16 schedule for regulatory bodies of the state unless extended as
17 provided in that section, are applicable to the passenger tramway
18 safety board created by section 25-5-703.

19 SECTION 40. 40-2-101, Colorado Revised Statutes 1973, is
20 amended BY THE ADDITION OF A NEW SUBSECTION to read:

21 40-2-101. Creation - appointment - term - subject to
22 termination (3) The provisions of section 24-34-104, C.R.S.
23 1973, concerning the termination schedule for regulatory bodies
24 of the state unless extended as provided in that section, are
25 applicable to the public utilities commission created by this
26 section.

27 SECTION 41. Effective date. This act shall take effect

1 July 1, 1976.

2 SECTION 42. Safety clause. The general assembly hereby
3 finds, determines, and declares that this act is necessary for
4 the immediate preservation of the public peace, health, and
5 safety.

COMMITTEE ON JUDICIARY

BILL 57

A BILL FOR AN ACT

1 CONCERNING THE RESPONSIBILITY FOR THE DISPOSITION OF COMPLAINTS
2 UNDER THE JURISDICTION OF THE DEPARTMENT OF REGULATORY
3 AGENCIES, AND MAKING AN APPROPRIATION THEREFOR.

Bill Summary

(NOTE: This summary applies to this bill as introduced and does not necessarily reflect any amendments which may be subsequently adopted.)

Requires the executive director of the department of regulatory agencies to receive all complaints concerning regulatory agency licensees and sets forth procedures for handling them.

4 Be it enacted by the General Assembly of the State of Colorado:

5 SECTION 1. 24-34-102 (9), Colorado Revised Statutes 1973,
6 is amended to read:

7 24-34-102. Division of registrations - creation - duties of
8 division and department heads. (9) The executive director of
9 the department of regulatory agencies ~~or--the--director--of~~
10 ~~registrations~~ IS CHARGED WITH THE RESPONSIBILITY OF RECEIPT AND
11 DISPOSITION OF COMPLAINTS AND may cause an investigation to be
12 made of any complaint presented to him concerning a person
13 licensed by any board or agency in the division of registrations.

1 SUCH INVESTIGATIONS SHALL BE SUBJECT TO THE PROVISIONS OF SECTION
2 24-34-103.

3 SECTION 2. 24-34-103, Colorado Revised Statutes 1973, as
4 amended, is ~~REPEALED~~ AND REENACTED, WITH AMENDMENTS, to read:

5 24-34-103. Procedures for complaints concerning licensees.

6 (1) All complaints relating to persons licensed by any board or
7 agency in the division of registrations shall be referred to the
8 executive director of the department of regulatory agencies.

9 (2) For the purpose of facilitating the handling of
10 complaints, the executive director shall devise simple standard
11 complaint forms designed to supply the information necessary to
12 properly conduct an investigation of complaints. Each complaint
13 shall be reduced to writing by the complainant before any formal
14 action is commenced thereon. The receipt of such forms shall be
15 acknowledged on behalf of the executive director. The
16 complainant shall be advised in writing of the final disposition
17 thereof.

18 (3) The executive director may assign a complaint to the
19 director of registrations or to the appropriate board of
20 registration in the department, or may assign it specially for
21 investigation, or may take such other action thereon as appears
22 to him to be warranted in the circumstances. Assignments of
23 investigations thereof to others shall be subject to specified
24 time limits set by the executive director for completion of
25 investigations.

26 (4) All proceedings instituted pursuant to this section
27 involving the issuance, suspension, revocation, or renewal of any

1 license under the authority of the department of regulatory
2 agencies shall be subject to the requirements of sections
3 24-4-104 to 24-4-106.

4 (5) The executive director may promulgate such rules,
5 pursuant to section 24-4-103 and not inconsistent with the
6 requirements of this part 1, to assist in the efficient
7 performance of the duties imposed by this section. The executive
8 director may also render advice to the general assembly, as well
9 as to the general public, upon the question of the proper role of
10 the state in regulating professions and occupations.

11 SECTION 3. Appropriation. There is hereby appropriated,
12 out of any moneys in the state treasury not otherwise
13 appropriated, to the department of regulatory agencies, the sum
14 of _____ (\$), or so much thereof as may be necessary,
15 to implement the provisions of this act.

16 SECTION 4. Safety clause. The general assembly hereby
17 finds, determines, and declares that this act is necessary for
18 the immediate preservation of the public peace, health, and
19 safety.

COMMITTEE ON JUDICIARY

BILL 58

A BILL FOR AN ACT

1 CONCERNING ENDOWMENT CARE CEMETERIES, AND PROVIDING FOR THE
2 ADMINISTRATION THEREOF BY THE COMMISSIONER OF INSURANCE.

Bill Summary

(NOTE: This summary applies to this bill as introduced and does not necessarily reflect any amendments which may be subsequently adopted.)

Provides for the administration of endowment care cemeteries by the commissioner of insurance.

3 Be it enacted by the General Assembly of the State of Colorado:

4 SECTION 1. 10-1-108, Colorado Revised Statutes 1973, is
5 amended BY THE ADDITION OF A NEW SUBSECTION to read:

6 10-1-108. Duties of commissioner - reports - publications -
7 disposition of funds. (11) It is the duty of the commissioner
8 to administer the provisions of article 12 of title 12, C.R.S.
9 1973, relating to endowment care cemeteries.

10 SECTION 2. 12-12-101, Colorado Revised Statutes 1973, is
11 amended BY THE ADDITION OF A NEW SUBSECTION to read:

12 12-12-101. Definitions. (2.5) "Commissioner" means the
13 commissioner of insurance who is the head of the division of
14 insurance in the department of regulatory agencies.

1 SECTION 3. 12-12-107 (1), (2), and (3), Colorado Revised
2 Statutes 1973, are amended to read:

3 12-12-107. License and renewal. (1) An application for
4 the original licensing of a cemetery authority of an endowment
5 care cemetery shall be in writing in the form prescribed by the
6 ~~board~~ COMMISSIONER and shall contain the name of the cemetery
7 authority; the ~~names~~ NAME of every person owning a twenty percent
8 or greater interest, whether as individual owner, partner, or
9 stockholder; the names and addresses of all officers and of all
10 directors, if any, of the cemetery authority; the address of the
11 principal office; the name of the bank or trust company in which
12 the endowment care fund referred to in section 12-12-109 will be
13 kept; the name of the cemetery and its location; and the number
14 of acres developed and to be developed. A separate application
15 shall be made for each endowment care cemetery owned, operated,
16 or maintained by the cemetery authority.

17 (2) The application for a cemetery license shall be filed
18 with THE DIVISION OF INSURANCE IN the department of regulatory
19 agencies and shall be accompanied by the annual license fee and
20 by satisfactory evidence that the appropriate deposit required
21 under section 12-12-109 has been made, and, upon receipt thereof,
22 the ~~department-of-regulatory-agencies~~ COMMISSIONER shall issue
23 such license to the applicant.

24 (3) Each license shall expire at the close of business on
25 December 31 of the year for which such license is issued. No
26 less than thirty days prior to the expiration of the annual
27 license, the licensee shall file an application, in writing, in

1 the form prescribed by the board COMMISSIONER for the renewal of
2 the license, which application shall also specify the number of
3 interments in the endowment care cemetery of the licensee during
4 the year ending October 31 immediately past and shall be
5 accompanied by the annual license fee. Upon receipt of such
6 application and fee, the ~~department--of--regulatory--agencies~~
7 COMMISSIONER shall renew the license for the calendar year for
8 which such fee is paid. If a license expires by reason of
9 failure to file application for renewal or pay the renewal fee
10 prior to the expiration of the license, the license shall be
11 restored upon the filing of a proper application and the payment
12 of all delinquent fees and the annual license fee for the ensuing
13 calendar year.

14 SECTION 4. 12-12-108 (1) and (3), Colorado Revised Statutes
15 1973, are amended to read:

16 12-12-108. Suspension, revocation, and reinstatement of
17 licenses. (1) If the board COMMISSIONER believes that any
18 cemetery authority or person has violated or has failed to comply
19 with any provision of this article, ~~it~~ HE shall make such
20 investigation as ~~it~~ HE deems necessary, and if ~~it~~ HE finds that
21 such cemetery authority or person has apparently violated or
22 failed to comply with the provisions of this article, ~~it~~ HE shall
23 file written charges with the executive director of the
24 department of regulatory agencies for the suspension or
25 revocation of the license of such authority or person.

26 (3) The executive director of the department of regulatory
27 agencies, upon recommendation of the board COMMISSIONER and in

1 accordance with article 4 of title 24, C.R.S. 1973, may suspend
2 or revoke any license for violation of any provision of this
3 article.

4 SECTION 5. The introductory portion to 12-12-110 (1) and
5 12-12-110 (3), Colorado Revised Statutes 1973, are amended to
6 read:

7 12-12-110. Reports. (1) Each cemetery authority shall
8 file with the board COMMISSIONER annually, within three months
9 after the end of its fiscal year, a written report on forms
10 prescribed by the board COMMISSIONER setting forth:

11z (3) The board COMMISSIONER shall examine all reports filed
12 to determine compliance with the requirements of the law.

13 SECTION 6. The introductory portion to 12-12-111 (1) and
14 12-12-111 (1) (a) and (4), Colorado Revised Statutes 1973, are
15 amended to read:

16 12-12-111. Examination. (1) The board COMMISSIONER, in
17 order to assure compliance with the provisions of this article,
18 shall cause to be examined by a certified public accountant or
19 registered accountant or qualified representative from a
20 department of the state of Colorado the endowment care fund of a
21 cemetery authority:

22 (a) When it HE deems necessary, not more often than once a
23 year but at least once every three years;

24 (4) In making the examination, the duly designated
25 representative of the board COMMISSIONER shall have free access
26 to the books and records and any other evidence relating to the
27 endowment care fund to determine its condition and the nature and

1 existence of the investments therein and shall ascertain if all
2 the provisions of this article applicable to endowment care funds
3 are being complied with.

4 SECTION 7. 12-12-112, Colorado Revised Statutes 1973, is
5 amended to read:

6 12-12-112. Disposition of fees - appropriation. All fees
7 prescribed under this article shall be collected by the board
8 COMMISSIONER and transmitted to the state treasurer, who shall
9 credit the same to the general fund. The general assembly shall
10 make annual appropriations from the general fund for expenditures
11 of the board COMMISSIONER incurred in the performance of its HIS
12 duties under this article, which expenditures shall be made out
13 of such appropriations upon vouchers and warrants drawn pursuant
14 to law.

15 SECTION 8. 12-12-113, Colorado Revised Statutes 1973, is
16 amended to read:

17 12-12-113. Delivery of copy of contract - required. A
18 duplicate original of any contract entered into between a
19 purchaser of any lot, grave space, interment right, niche, or
20 crypt and any cemetery authority licensed under the provisions of
21 this article shall be given to the buyer at the time both parties
22 become bound by the contract and any consideration whatsoever is
23 given by the buyer and retained pursuant to the contract by the
24 cemetery authority. The duplicate original of such contract may
25 be considered by the board COMMISSIONER in the event of an
26 examination as provided under section 12-12-111.

27 SECTION 9. 12-12-115 (4), Colorado Revised Statutes 1973,

1 is amended to read:

2 12-12-115. Violations - penalties - injunction. (4) When,
3 in the judgment of the board COMMISSIONER, any person has engaged
4 or threatens to engage in any act or practice which constitutes
5 or will constitute a violation of this article, the board
6 COMMISSIONER may make application to the district court for an
7 order enjoining such act or practice, and upon a showing by the
8 board COMMISSIONER that said person has engaged or threatens to
9 engage in any such act or practice, an injunction or restraining
10 order or other appropriate order shall be granted by such court,
11 regardless of the existence of another remedy therefor. Any
12 notice, hearing, or duration of any injunction or restraining
13 order shall be made in accordance with the Colorado rules of
14 civil procedure.

15 SECTION 10. 24-1-135, Colorado Revised Statutes 1973, is
16 amended to read:

17 24-1-135. Effect of congressional redistricting. Effective
18 January 1, 1973, the terms of office of persons appointed
19 pursuant to sections 11-2-102, ~~12-12-102~~; 12-22-103, 12-35-104,
20 12-54-104, 23-60-104, 24-32-308, 24-32-706, 24-65-103, 25-1-103,
21 25-8-201, 26-10-101, 33-42-105, 34-60-104, and 35-65-105, C.R.S.
22 1973, shall terminate. Prior thereto, the appointing authority
23 designated by law shall appoint members to such boards,
24 commissions, and committees for terms to commence on January 1,
25 1973, and to expire on the date the terms of the predecessors in
26 office of such members would have expired, and any person whose
27 term of office is terminated by this section may be reappointed

1 effective January 1, 1973, and, for the purposes of such
2 reappointment, shall not be deemed to succeed himself.
3 Appointments thereafter shall be made as prescribed by law.

4 SECTION 11. Repeal. 12-12-102 and 24-1-122 (3) (g),
5 Colorado Revised Statutes 1973, are repealed.

6 SECTION 12. Safety clause. The general assembly hereby
7 finds, determines, and declares that this act is necessary for
8 the immediate preservation of the public peace, health, and
9 safety.

COMMITTEE ON JUDICIARY

BILL 59

A BILL FOR AN ACT

1 PROVIDING FOR THE ADMINISTRATION OF PASSENGER TRAMWAY SAFETY BY
2 THE DIVISION OF LABOR.

Bill Summary

(NOTE: This summary applies to this bill as introduced and does not necessarily reflect any amendments which may be subsequently adopted.)

Places the administration of passenger tramway safety with the division of labor. Makes the board advisory only.

3 Be it enacted by the General Assembly of the State of Colorado:

4 SECTION 1. Title 12, Colorado Revised Statutes 1973, as
5 amended, is amended BY THE ADDITION OF A NEW ARTICLE to read:

6 ARTICLE 55.5

7 Passenger Tramway Safety

8 12-55.5-101. Legislative declaration. In order to
9 safeguard life, health, property, and the welfare of this state,
10 it is the policy of the state of Colorado to protect its citizens
11 and visitors from unnecessary mechanical hazards in the operation
12 of ski tows, ski lifts, and passenger tramways, to ensure that
13 reasonable design and construction are used for, that accepted
14 safety devices and sufficient personnel are provided for, and

1 that periodic inspections and adjustments are made which are
2 deemed essential to the safe operation of such tows, lifts, and
3 tramways. The primary responsibility for design, construction,
4 maintenance, and inspection rests with the operators of such
5 passenger tramway devices. The state, through the division of
6 labor in the department of labor and employment, shall register
7 all ski lift devices, establish reasonable standards of design
8 and operational practices, and cause to be made such inspections
9 as may be necessary in carrying out this policy.

10 12-55.5-102. Definitions. As used in this article, unless
11 the context otherwise requires:

12 (1) "Division" means the division of labor in the
13 department of labor and employment.

14 (2) "Industry" means the activities of all those persons
15 who own, manage, or direct the operation of passenger tramways in
16 this state.

17 (3) "Operator" means a person who owns, manages, or directs
18 the operation of a passenger tramway. "Operator" may apply to
19 the state or any political subdivision or instrumentality
20 thereof.

21 (4) "Passenger tramway" means a device which is used to
22 transport passengers uphill on skis, or in cars on tracks, or
23 suspended in the air by the use of steel cables, chains, or
24 belts, or by ropes, and which is usually supported by trestles or
25 towers with one or more spans. "Passenger tramway" includes the
26 following devices:

27 (a) Two-car aerial passenger tramway, a device used to

1 transport passengers in two open or enclosed cars attached to,
2 and suspended from, a moving wire rope or attached to a moving
3 wire rope and supported on a standing wire rope, or similar
4 devices;

5 (b) Multi-car aerial passenger tramway, a device used to
6 transport passengers in several open or enclosed cars attached
7 to, and suspended from, a moving wire rope or attached to a
8 moving wire rope and supported on a standing wire rope, or
9 similar devices;

10 (c) Skimobile, a device in which a passenger car running on
11 steel or wooden tracks is attached to and pulled by a steel
12 cable, or similar devices;

13 (d) Chair lift, a type of transportation on which
14 passengers are carried on chairs suspended in the air and
15 attached to a moving cable, chain, or link belt supported by
16 trestles or towers with one or more spans, or similar devices;

17 (e) J-bar, T-bar, or platter pull, so-called, and similar
18 types of devices or means of transportation which pull skiers
19 riding on skis by means of an attachment to a main overhead cable
20 supported by trestles or towers with one or more spans;

21 (f) Rope tow, a type of transportation which pulls the
22 skier riding on skis as he grasps the rope manually, or similar
23 devices.

24 12-55.5-103. Passenger tramway safety board. (1) There is
25 hereby created as an advisory board to the division a passenger
26 tramway safety board of five appointive members and one member
27 designated by the United States forest service. The appointive

1 members shall be appointed by the governor from persons
2 representing the following interests: Two members to represent
3 the industry; one member to represent insurance companies which
4 engage in insuring passenger tramway operations; one member to
5 represent the public at large; and one member to represent the
6 passenger tramway manufacturing industry. The governor, in
7 making such appointments, shall consider recommendations made to
8 him by the membership of the particular interest from which the
9 appointments are to be made.

10 (2) Members of the passenger tramway safety board created
11 by section 25-5-703, C.R.S. 1973, shall constitute the initial
12 members of the board created by this section and shall serve for
13 the terms for which they were originally appointed. Thereafter,
14 each of the appointive members shall be appointed for a term of
15 three years and until his successor is appointed and qualified.
16 Vacancies in the board shall be filled by appointment of the
17 governor for the unexpired term. The appointive members of the
18 board shall serve without compensation but shall be reimbursed
19 for their reasonable expenses incurred in their official duties.
20 The member of the board designated by the United States forest
21 service shall serve for such period as such federal agency shall
22 determine and shall serve without compensation or reimbursement
23 of expenses.

24 (3) The board shall advise, assist, and make
25 recommendations to the division concerning all duties assigned to
26 the division relating to passenger tramway safety.

27 12-55.5-104. Registration required. No passenger tramway

1 shall be operated in this state unless it has been registered by
2 the division.

3 12-55.5-105. Application for registration. On or before
4 November 1 in each year, every operator of a passenger tramway
5 shall apply to the division, on forms prepared by it, for
6 registration of the passenger tramways which such operator owns
7 or manages or the operation of which he directs. The application
8 shall contain such information as the division may reasonably
9 require in order for it to determine whether the passenger
10 tramways sought to be registered by such operator comply with the
11 intent of this article as specified in section 12-55.5-101 and
12 the rules and regulations promulgated by the division pursuant to
13 section 12-55.5-109.

14 12-55.5-106. Registration of passenger tramways. (1) The
15 division shall issue to the applying operator without delay
16 registration certificates for each passenger tramway owned,
17 managed, or the operation of which is directed by such operator
18 when it is satisfied:

19 (a) That the facts stated in the application are sufficient
20 to enable the division to fulfill its duties under this article;
21 and

22 (b) That each such passenger tramway sought to be
23 registered complies with the rules and regulations of the
24 division promulgated pursuant to section 12-55.5-109.

25 (2) In order to satisfy itself that the conditions
26 described in paragraphs (a) and (b) of subsection (1) of this
27 section have been fulfilled, the division may cause to be made

1 such inspections described in section 12-55.5-110 as it may
2 reasonably deem necessary.

3 (3) When an operator installs a passenger tramway
4 subsequent to November 1 of any year, such operator shall file a
5 supplemental application for registration of such passenger
6 tramway. Upon the receipt of such supplemental application, the
7 division shall proceed immediately to initiate proceedings
8 leading to the registration or rejection of registration of such
9 passenger tramway pursuant to the provisions of this article.

10 (4) Each registration shall expire on October 31 next
11 following the day of issue.

12 (5) Each operator shall cause the registration certificate
13 for each passenger tramway thus registered to be displayed
14 prominently at the place where passengers are loaded thereon.

15 12-55.5-107. Registration fees. (1) The application for
16 registration or supplemental application shall be accompanied by
17 the following annual fees for the passenger tramways described
18 in:

19 (a) Section 12-55.5-102 (4) (f), twenty-five dollars each;

20 (b) Section 12-55.5-102 (4) (e), forty dollars each;

21 (c) Section 12-55.5-102 (4) (c) and (4) (d), seventy-five
22 dollars each;

23 (d) Section 12-55.5-102 (4) (a) and (4) (b), one hundred
24 dollars each.

25 12-55.5-108. Disposition of fees. All fees collected by
26 the division under the provisions of this article shall be
27 transmitted to the state treasurer, who shall credit the same to

1 the general fund. The general assembly shall make annual
2 appropriations from the general fund for expenditures of the
3 division incurred in the performance of its duties under this
4 article, which expenditures shall be made from such
5 appropriations upon vouchers and warrants drawn pursuant to law.

6 12-55.5-109. Powers and duties of the division. (1) In
7 addition to all other powers and duties conferred and imposed
8 upon the division by this article, the division has the following
9 powers and duties:

10 (a) To adopt reasonable rules and regulations relating to
11 public safety in the construction, operation, and maintenance of
12 passenger tramways. In adopting such rules and regulations the
13 division shall use as general guidelines the standards contained
14 in the "American Standard Safety Code for Aerial Passenger
15 Tramways", as adopted by the American standards association,
16 incorporated, as amended from time to time. Such rules and
17 regulations shall not be discriminatory in their application to
18 operators of passenger tramways, and procedures of the division
19 with respect thereto shall be as provided in sections 24-4-102
20 and 24-4-103, C.R.S. 1973, with respect to rule-making.

21 (b) To hold hearings and take evidence in all matters
22 relating to the exercise and performance of the powers and duties
23 vested in the division, subpoena witnesses, administer oaths, and
24 compel the testimony of witnesses and the production of books,
25 papers, and records relevant to any inquiry;

26 (c) To approve, deny, revoke, and renew the registrations
27 provided for in this article, and procedures of the division with

1 respect thereto shall be as provided in sections 24-4-104 to
2 24-4-107, C.R.S. 1973, with respect to licenses;

3 (d) To cause the prosecution and enjoinder of all persons
4 violating the provisions of this article and incur the necessary
5 expenses thereof;

6 (e) To consult and cooperate with the passenger tramway
7 safety board and receive its recommendations concerning passenger
8 tramway safety.

9 12-55.5-110. Inspections, costs, reports. The division may
10 cause to be made such inspection of the construction, operation,
11 and maintenance of passenger tramways as the division may
12 reasonably require. The division may employ qualified engineers
13 to make such inspections for reasonable fees plus expenses. The
14 expenses incurred by the division in connection with the conduct
15 of inspections provided for in this article shall be paid in the
16 first instance by the division, but each operator of the
17 passenger tramway which was the subject of such inspection shall,
18 upon notification by the division of the amount due, reimburse
19 the division for any charges made by the engineers for such
20 services and for the actual expenses of each. If, as the result
21 of an inspection, it is found that a violation of the division's
22 rules and regulations exists, or a condition in passenger tramway
23 construction, operation, or maintenance exists, endangering the
24 safety of the public, an immediate report shall be made to the
25 division for appropriate investigation and order.

26 12-55.5-111. Emergency shutdown. When facts are presented
27 to the division tending to show that an unreasonable hazard

1 exists in the continued operation of a passenger tramway, the
2 division, after such verification of said facts as is practical
3 under the circumstances and consistent with the public safety,
4 may, by an emergency order, require the operator of said tramway
5 forthwith to cease using the same for the transportation of
6 passengers. Such emergency order shall be in writing and signed
7 by the director of the division, and notice thereof may be
8 served, as provided by the Colorado rules of civil procedure,
9 upon the operator or his agent immediately in control of said
10 tramway by a true copy of such order, the return of such service
11 being shown by an affidavit on the back thereof. Such emergency
12 shutdown shall be effective for a period not to exceed
13 forty-eight hours from the time of service. Immediately after
14 the issuance of an emergency order, the division shall conduct an
15 investigation into the facts of the case and shall take such
16 action under section 12-55.5-112 as may be appropriate.

17 12-55.5-112. Orders. If, after investigation, the division
18 finds that a violation of any of its rules or regulations exists
19 or that there is a condition in passenger tramway construction,
20 operation, or maintenance endangering the safety of the public,
21 it shall forthwith issue its written order setting forth its
22 findings and the corrective action to be taken and fixing a
23 reasonable time for compliance therewith. Such order shall be
24 served upon the operator involved by registered mail and shall
25 become final unless the operator applies to the division for
26 hearing in the manner provided in section 24-4-105, C.R.S. 1973.

27 12-55.5-113. Injunctive proceedings. The division has the

1 power to bring injunctive proceedings in the district court of
2 the judicial district in which the passenger tramway is located
3 to compel compliance with any lawful order of the division.

4 12-55.5-114. Judicial review. Any appeal of an order of
5 the division shall be made in conformance with section 24-4-106,
6 C.R.S. 1973.

7 12-55.5-115. Suspension of registration. If any operator
8 fails to comply with the lawful order of the division issued
9 under section 12-55.5-112, within the time fixed thereby, the
10 division may suspend the registration of the affected passenger
11 tramway for such time as it may consider necessary for the
12 protection of the safety of the public.

13 12-55.5-116. Violations. Any operator convicted of
14 operating a passenger tramway which has not been registered by
15 the division or after its registration has been suspended by the
16 division is guilty of a misdemeanor and, upon conviction thereof,
17 shall be punished by a fine of not more than fifty dollars per
18 day for each day of such illegal operations, or by imprisonment
19 in the county jail for not less than ten days nor more than
20 ninety days, or by both such fine and imprisonment.

21 12-55.5-117. Provisions in lieu of others. The provisions
22 for regulation and registration of passenger tramways and the
23 operators thereof under this article shall be in lieu of all
24 other regulations or registration, or licensing requirements, and
25 passenger tramways shall not be construed to be common carriers
26 within the meaning of the laws of this state.

27 SECTION 2. Repeal. 24-1-122 (3) (q) and part 7 of article

1 5 of title 25, Colorado Revised Statutes 1973, are repealed.

2 SECTION 3. Safety clause. The general assembly hereby
3 finds, determines, and declares that this act is necessary for
4 the immediate preservation of the public peace, health, and
5 safety.

COMMITTEE ON JUDICIARY

BILL 60

A BILL FOR AN ACT

1 REPEALING ARTICLE 52 OF TITLE 34 AND 34-54-107, COLORADO REVISED
2 STATUTES 1973, RELATING TO LICENSES FOR ORE BUYERS.

Bill Summary

(NOTE: This summary applies to this bill as introduced and does not necessarily reflect any amendments which may be subsequently adopted.)

Removes the requirement that ore buyers be licensed.

3 Be it enacted by the General Assembly of the State of Colorado:

4 SECTION 1. Repeal. Article 52 of title 34 and 34-54-107,
5 Colorado Revised Statutes 1973, are repealed.

6 SECTION 2. Safety clause. The general assembly hereby
7 finds, determines, and declares that this act is necessary for
8 the immediate preservation of the public peace, health, and
9 safety.

COMMITTEE ON JUDICIARY

BILL 61

A BILL FOR AN ACT

1 REPEALING REGISTRATION REQUIREMENTS FOR LANDSCAPE ARCHITECTS.

Bill Summary

(NOTE: This summary applies to this bill as introduced and does not necessarily reflect any amendments which may be subsequently adopted.)

Abolishes the registration requirements for landscape architects.

2 Be it enacted by the General Assembly of the State of Colorado:

3 SECTION 1. Repeal. Article 45 of title 12 and 24-1-122 (3)
4 (1), Colorado Revised Statutes 1973, are repealed.

5 SECTION 2. Effective date. This act shall take effect July
6 1, 1976.

7 SECTION 3. Safety clause. The general assembly hereby
8 finds, determines, and declares that this act is necessary for
9 the immediate preservation of the public peace, health, and
10 safety.

COMMITTEE ON JUDICIARY

BILL 62

A BILL FOR AN ACT

1 ELIMINATING LICENSING REQUIREMENTS FOR MIDWIVES.

Bill Summary

(NOTE: This summary applies to this bill as introduced and does not necessarily reflect any amendments which may be subsequently adopted.)

Abolishes the licensing requirements for midwives.

2 Be it enacted by the General Assembly of the State of Colorado:

3 SECTION 1. 12-36-121, Colorado Revised Statutes 1973, is
4 amended to read:

5 12-36-121. Duplicates of license. The board is authorized
6 to issue a duplicate license to any person to whom a license to
7 practice medicine or podiatry in this state has been issued, ~~or~~
8 ~~to whom a license to practice midwifery in this state has been~~
9 ~~issued prior to July 1, 1951;~~ upon application, properly verified
10 by oath, establishing to the satisfaction of the board that the
11 original license has been lost or destroyed and upon payment to
12 the board of a fee of fifteen dollars. No person shall be
13 entitled to a duplicate license unless he is a licentiate in good
14 standing.

15 SECTION 2. 12-36-123 (1), Colorado Revised Statutes 1973,

1 is amended to read:

2 12-36-123. List of licentiates - registration - fee - when
3 payable. (1) During March of each year the board shall cause
4 its secretary-treasurer to publish and mail to each holder of an
5 unsuspended and unrevoked license to practice medicine OR
6 podiatry ~~or-midwifery~~ in this state at his last known address, a
7 complete list of the class of licentiates to which the addressee
8 belongs, corrected to the first of March of the current year,
9 including the name, date, and number of the license and the
10 business address of each licentiate entitled to practice. Every
11 such licentiate, before March first of each year, shall pay to
12 the secretary-treasurer an annual registration fee of five
13 dollars if he is a legal resident of Colorado and of ten dollars
14 if he is not a legal resident of Colorado, and obtain an annual
15 registration certificate for the current calendar year.

16 SECTION 3. 12-36-124, Colorado Revised Statutes 1973, is
17 amended to read:

18 12-36-124. Certification of licensing. Upon request
19 therefor and the payment of a fee of five dollars, the
20 secretary-treasurer of the board shall issue its certificate or
21 endorsement with respect to the licensing of, and the official
22 record of the board relating to, any licentiate to whom a license
23 to practice medicine OR podiatry ~~or-midwifery~~ in this state has
24 been issued by this or any prior board; and upon request therefor
25 and the payment of a fee of one dollar, the secretary-treasurer
26 shall issue a certificate evidencing that any such licentiate is
27 duly licensed to practice medicine OR podiatry ~~or-midwifery~~ in

1 this state.

2 SECTION 4. 12-36-125 (2), Colorado Revised Statutes 1973,
3 is amended to read:

4 12-36-125. Division of fees. (2) Violation of the
5 provisions of this section shall constitute grounds for the
6 suspension or revocation of a license to practice medicine or
7 podiatry or the placing of the holder thereof on probation. and
8 ~~shall--constitute--grounds--for--the--revocation--of--a--license--to~~
9 ~~practice--midwifery.~~

10 SECTION 5. 12-36-132 (1), Colorado Revised Statutes 1973,
11 is amended to read:

12 12-36-132. Injunctive proceedings. (1) The board may, in
13 the name of the people of the state of Colorado, through the
14 attorney general of the state of Colorado, apply for an
15 injunction in any court of competent jurisdiction to enjoin any
16 person from committing any act prohibited by the provisions of
17 articles 13, 29 to 32, 34, 36, ~~37~~, 39, and 41 of this title.

18 SECTION 6. 23-2-103, Colorado Revised Statutes 1973, is
19 amended to read:

20 23-2-103. Awarding degrees. Notwithstanding the provisions
21 of section 7-50-105, C.R.S. 1973, or any other law to the
22 contrary, no person, partnership, corporation, company, society,
23 or association doing business in the state of Colorado shall
24 award, bestow, confer, give, grant, convey, or sell to any other
25 person a degree or honorary degree upon which is inscribed, in
26 any language, the word "associate", "bachelor", "baccalaureate",
27 "master", or "doctor" or any abbreviation thereof, except a state

1 college or university, a private college or university, or a
2 seminary or bible college and except a school, college, or
3 university which offers courses of instruction or study in
4 compliance with standards prescribed by articles 13, 29 to 34,
5 36, 37, and 39 to 41 of title 12, C.R.S. 1973.

6 SECTION 7. Repeal. 12-36-120 (4) and article 37 of title
7 12, Colorado Revised Statutes 1973, are repealed.

8 SECTION 8. Effective date. This act shall take effect July
9 1, 1976.

10 SECTION 9. Safety clause. The general assembly hereby
11 finds, determines, and declares that this act is necessary for
12 the immediate preservation of the public peace, health, and
13 safety.

COMMITTEE ON JUDICIARY

BILL 63

A BILL FOR AN ACT

1 CONCERNING CERTIFICATION REQUIREMENTS FOR SHORTHAND REPORTERS.

Bill Summary

(NOTE: This summary applies to this bill as introduced and does not necessarily reflect any amendments which may be subsequently adopted.)

Abolishes the certification requirements for shorthand reporters.

2 Be it enacted by the General Assembly of the State of Colorado:

3 SECTION 1. Repeal. Article 63 of title 12 and 24-1-122 (3)

4 (x), Colorado Revised Statutes 1973, are repealed.

5 SECTION 2. Effective date. This act shall take effect July
6 1, 1976.

7 SECTION 3. Safety clause. The general assembly hereby
8 finds, determines, and declares that this act is necessary for
9 the immediate preservation of the public peace, health, and
10 safety.

COMMITTEE ON JUDICIARY

BILL 64

A BILL FOR AN ACT

1 CONCERNING HEARING OFFICERS IN THE DEPARTMENT OF REGULATORY
2 AGENCIES.

Bill Summary

(NOTE: This summary applies to this bill as introduced and does not necessarily reflect any amendments which may be subsequently adopted.)

Provides that the executive director of the department of regulatory agencies may require a board in the division of registrations to utilize a hearing officer.

3 Be it enacted by the General Assembly of the State of Colorado:

4 SECTION 1. 24-34-102 (12), Colorado Revised Statutes 1973,
5 is amended to read:

6 24-34-102. Division of registrations - creation - director
7 - duties. (12) NOTWITHSTANDING ANY TYPE 1 TRANSFER AS SUCH
8 TRANSFER IS DEFINED BY THE "ADMINISTRATIVE ORGANIZATION ACT OF
9 1968", ARTICLE 1 OF TITLE 24, C.R.S. 1973, the executive director
10 of the department of regulatory agencies shall have the power to
11 employ a hearing officer or officers AND TO REQUIRE ANY BOARD IN
12 THE DIVISION OF REGISTRATIONS TO USE A HEARING OFFICER to conduct
13 hearings on any matter within the jurisdiction of the examining
14 and licensing boards and agencies in the division of

1 registrations, subject to appropriations made to the office of
2 the executive director of the department of regulatory agencies.
3 Hearing officers employed pursuant to this subsection (12) shall
4 possess the following qualifications: LL.B. or equivalent degree
5 from an accredited law school, admission to the bar of the state
6 of Colorado, and at least five years' experience as a licensed
7 attorney. Any hearing conducted by a hearing officer employed
8 pursuant to this subsection (12) shall be conducted in accordance
9 with the provisions of section 24-4-105, and the hearing officer
10 shall have the authority specified therein.

11 SECTION 2. Safety clause. The general assembly hereby
12 finds, determines, and declares that this act is necessary for
13 the immediate preservation of the public peace, health, and
14 safety.

**LEGISLATIVE COUNCIL
COMMITTEE ON FINANCE**

Members of the Committee

Sen. Les Fowler, Chairman	Rep. Polly Barragan
Rep. Wayne Knox, Vice-Chairman	Rep. Steven Durham
Sen. Hank Brown	Rep. Don Friedman
Sen. Roger Cisneros	Rep. Robert Kirscht
Sen. Fay DeBerard	Rep. Ken Kramer
Sen. Regis Groff	Rep. Stephen Lyon
Sen. Barbara Holme	Rep. Jack McCroskey
Sen. William Hughes	Rep. Laura Miller
Sen. Joseph Schieffelin	Rep. Virginia Sears
	Rep. Arie Taylor
	Rep. Douglas Wayland
	Rep. Dorothy Witherspoon

Council Staff

**Jim Henderson
Research Associate**

**Lillian Spencer
Research Assistant**

COMMITTEE ON FINANCE

During the 1975 interim, the Committee on Finance reviewed the following:

(1) The revision of the state standard deduction and low income allowance on Colorado income taxes and the permissive use of itemized deductions by taxpayers not itemizing deductions on their federal returns;

(2) The establishment of a state-collected and locally shared sales and use tax;

(3) The question of Colorado's continued membership in the Multistate Tax Compact;

(4) The development of the new Tax Profile Study by the Legislative Council's consultants, including a review of the results of the report "Colorado Statistics of Income: Individual Tax Returns, Fiscal Year 1975"; and

(5) The state's methods of revenue projection.

In addition, the committee considered legislation concerning credits or refunds allowable against Colorado income taxes for certain severely disabled veterans.

As a result of the above deliberations, the Committee on Finance recommends:

(1) Bill 65 -- Concerning credits or refunds allowable against Colorado income taxes for disabled veterans;

(2) An item to be considered by the General Assembly during the 1976 session -- The Colorado standard deduction and low income allowance; and

(3) Allocation of Legislative Council study fund monies.

Income Tax Credits For Disabled Veterans

Concerning Credits or Refunds Allowable Against Colorado Income Taxes for Disabled Veterans -- Bill 65

This bill would exclude those specific veterans' benefits (service-connected disability compensation payments) from that income which is allowed in order to receive an income tax credit or refund for property taxes paid. Although the committee has no firm estimate of the fiscal impact of this bill, the U.S. Veterans Administration estimates that there are 256 severely disabled veterans living in

Colorado. Since some severely disabled veterans already qualify for this credit and others have too high an income level to qualify, the fiscal impact of this bill is roughly estimated to be less than \$80,000 per year.

Colorado Standard Deduction and Low Income Allowance

The problem. The Colorado standard income tax deduction is presently ten percent of adjusted gross income or the state low income allowance, whichever is greater, not to exceed \$1,000 for a single or joint return or \$500 for a married separate return, plus federal income tax liability. The federal standard deduction is the higher of the low income allowance or fifteen percent of adjusted gross income, not to exceed \$2,000 for a single or joint return, \$1,000 for a married separate return.

The Colorado low income allowance is the sum of a basic allowance of \$200 plus \$100 for each exemption and other factors. The maximum allowance is \$1,000. For married taxpayers filing separately, the basic allowance is \$100 plus \$100 for each exemption. The maximum allowance for married taxpayers filing separately is \$500. In effect, the low income allowance in Colorado is \$1,000 (\$500 for married taxpayers filing separately) and declines as income increases to the minimum basic allowance. Upon reaching the minimum basic allowance, the standard deduction becomes effective. The federal low income allowance is \$1,300 for a single or joint return, \$650 for a married separate return.

The effect of Colorado's standard deduction and low income allowance being less than the federal is that some taxpayers must pay state income taxes when there is no federal tax obligation.

Fiscal impact. The 1974 interim Committee on State and Local Finance recommended a bill which would have provided conformity of Colorado law with the present federal standard deduction (fifteen percent of adjusted gross income, maximum of \$2,000) and the federal low income allowance (\$1,300 maximum) starting with the 1975 taxable year. During the 1974 interim, the consultants for the Tax Profile Study estimated that the fiscal impact of the recommendation would have been a \$12,500,000 revenue loss for fiscal year 1974. In addition, the bill would have caused a cash flow reduction of approximately \$6,250,000 during the first year of implementation.

This Fall, the Colorado Department of Revenue developed the following table concerning the estimated revenue loss for Colorado to conform its standard deduction and low income allowance with those presently granted by federal income tax provisions.

COLORADO DEPARTMENT OF REVENUE

ESTIMATED COST OF ADOPTING THE FEDERAL
STANDARD DEDUCTION AND LOW INCOME ALLOWANCE

Fiscal Years Ending June 30

-----Thousands of Dollars-----

Year	Low Income Allowance Only 1/	Standard Deduction Only 1/	Low Income Allowance and Standard Deductions Combined 1/
1976	7,800	6,500	13,500
1977	8,700	7,300	15,100
1978	9,800	8,100	16,900
1979	10,900	9,100	19,000
1980	12,300	10,200	21,200
1981	13,700	11,400	23,800

Recommendation. The Committee on Finance finds again that the lack of conformity of the Colorado standard deduction and low income allowance is a problem, and recommends that the General Assembly review alternative measures and mechanisms designed to correct or alleviate this problem. The committee makes this recommendation fully cognizant of the fact that state revenues are deficient. However, the committee concludes that this issue deserves priority consideration.

Tax Profile Study and
Allocation of Legislative
Council Study Fund Monies

The Committee on Finance reviewed the development of the new Tax Profile Study by the Legislative Council's consultants. This review included a briefing by the consultants on the results of their report "Colorado Statistics of Income: Individual Tax Returns, Fiscal Year 1975". (Copies are available in Legislative Council offices.)

The Colorado Statistics of Income report is the first of two studies which provide primary data and analysis of the magnitude, composition, and tax burden effects of the Colorado state and local tax structure for fiscal year 1975. This report examines the state individual income tax and presents a set of detailed statistical tables on

1/ Independently each one costs slightly more than if adopted together.

the tax returns filed in fiscal year 1975, classified by income strata, source of income, household size, broad occupational category, major planning regions, and major counties of the state. These data serve as the working base of a predictive income tax simulation model developed to estimate the revenue and distributional effects of any proposed change in the basic provisions of the present Colorado individual income tax. The data also provide the income base for the analysis of total state and local tax burdens to be presented in a second report, the 1975 Colorado Tax Profile Study. This report is expected to be completed in December, 1975.

Recommendation. In order for the consultants to be able to respond to questions from the General Assembly, the Committee on Finance recommends that the Legislative Council reallocate up to \$10,000 of Legislative Council study fund monies to pay for such services. The Committee on Finance further recommends that the Legislative Council staff and Department of Revenue should develop the capacity to utilize the data base provided by the consultants.

With regard to the above budgetary recommendation, Representative Don Friedman requested that the following comment be transmitted to the Legislative Council:

In allocating funds to pay for a consultant's ability to respond to legislator questions, this committee's recommendation establishes a dangerous precedent. It is a precedent which verges on paying witnesses to testify before legislative committees. There is a need for the Legislative Council and the General Assembly to carefully consider the entire subject of the use of expert assistance and testimony in relation to the informational role of Legislative Council staff. It is for this reason that I oppose the committee's recommendation.

Representative Dorothy Witherspoon concurs with Representative Friedman's position.

The Committee on Finance recommends that the Tax Profile Study be updated on an every-other-year basis, and further recommends that the director of the Legislative Council be requested to make the appropriate budget requests in order to achieve this recommendation.

State-Collected, Locally Shared
Sales and Use Taxes

Over the past several years interim study committees which have been charged with the review of the state's fiscal policy have discussed the concept of state-collected, locally shared sales and use taxes. During the recently completed 1975 interim, discussion of this concept consumed a majority of the committee's meeting time.

The committee's deliberations focused on the following major components of the state-collected, locally shared sales and use tax concept:

- (1) Uniform tax base;
- (2) Uniform tax rate (add-on and buy-out approaches);
- (3) Local rate option;
- (4) State versus local collection and administration of the tax;
- (5) The taxation of food sales;
- (6) Increasing the statutory sales and use tax limit;
- (7) State distribution formulas including point of sale, population, motor vehicle registration approaches, and combinations thereof;
- (8) Review of the State's vendor's fee;
- (9) Local governments power to audit the records of the Colorado Department of Revenue;
- (10) State preemption of local administration of sales and use taxes; and
- (11) State inducement to change to state administration of local sales and use taxes.

With regard to the question of Colorado's adoption of legislation to implement the state-collected, locally shared sales and use tax concept, the Committee on Finance received and reviewed the following arguments.

Pro

1. Adoption of a uniform state-collected, locally shared sales and use tax system would end further proliferation of the local sales tax jungle which is being created in Colorado under the present local administration approach, and would relieve Colorado's retail industry from being strangled by multi-jurisdictional red tape.

2. Adoption of a uniform state-collected, locally shared sales and use tax system would provide a simplification of administration and thereby avoid the continuing threat by the federal government to preempt local sales taxes if the states do not simplify their own administrative structures.

3. A high degree of conformity between local and state sales tax bases is an essential condition if the deleterious potential of non-property taxes are to be minimized. If the taxable status of various goods and services differs from community to community, it can produce endless confusion, excessive compliance costs for business and significant distortions in consumer shopping habits, i.e., the blooming of tax island shopping centers.

4. The Department of Revenue's staff of professional auditors will provide a more effective audit program of taxpayers than that provided by each local government.

5. Local administration can result in excess compliance costs for business and confusion for the consumer when the quality of administration and enforcement differs among the localities.

Con

1. Any state-collected, locally shared sales and use tax system which allows for deviation from the state tax, for a choice of tax rates, or for determination of liability on the basis of place of delivery, with accompanying use taxes, rather than on the location of the vendor adds complications, lessens the effectiveness of the overall sales tax system, and diverts administrative -- particularly audit -- effort from more significant tasks to the question of which city gets the tax on a particular transaction.

2. State auditors are not as aggressive as local auditors in assuring compliance by the business community.

3. Adoption of the state-collected, locally shared sales and use tax concept in which local governments and the state utilize the same base will require either those local entities which presently do not tax the sales on food to do so, or those local entities which presently do tax the sales on food to experience a revenue loss.

4. Loss of the right to administer the collection of local sales and use taxes weakens the authority of local home rule and local autonomy.

5. Local governments feel it is essential that they retain a local rate option within the specified statutory maximum rate limitation. This position is in conflict with the adoption of a uniform tax rate as a component of a state-collected, locally shared sales and use tax approach.

Findings. As a result of the Committee on Finance's deliberations, a greater consensus of support for the "concept" of state-collected, locally shared sales and use taxes has been developed. Disagreement over the appropriate approach to several of the major components of the state-collected, locally shared sales and use tax concept barred the committee from achieving any consensus on any

specific legislation. The Committee on Finance urges, however, that the General Assembly continue consideration of the state-collected, locally shared sales and use tax concept. The table on page 90, shows the impact of one combination proposal developed by the staff for consideration by the committee. Basically, the proposal embodies the following characteristics:

(1) It would raise the State's sales and use tax from three to four percent;

(2) All state and local sales and use taxes would be collected on a uniform tax base (the present State sales and use tax base);

(3) Under the provision of this bill the establishment of a uniform tax base would require local governments to tax the sales of food;

(4) The approach would further provide that local governments may, in their discretion, provide a food tax credit or rebate out of revenues derived from the one percent sales tax as well as out of revenues derived from any local sales or use tax levy;

(5) It would require the Colorado Department of Revenue to collect an additional one percent in sales and use taxes on a state-wide basis;

(6) The receipts from the additional one percent levy would be credited to a newly created local government revenue fund within the office of the State Treasurer;

(7) The State Treasurer would distribute the receipts credited to the local government revenue fund as follows:

(a) Initially the fund would be apportioned into amounts corresponding to the amounts remitted on a point of sale basis from each county;

(b) The amounts determined for each county would then be distributed within each county to each incorporated place and to the county on the basis of their respective populations, (the rural population in the case of the county);

(8) It would require that the combined state-local sales and use tax limitation be increased from seven to eight percent;

(9) In order that vendors would receive the same dollar amount for the collection of State sales and use taxes, the State's vendor's fee would be reduced to two and one-half percent of the sum remitted to the Colorado Department of Revenue; and

(10) The State would not charge any county or municipality for the collection, administration, or disbursement of the additional one percent sales and use tax.

A ONE PERCENT (1%) STATE-COLLECTED, LOCALLY-SHARED SALES AND USE TAX
 POINT OF SALE DISTRIBUTION TO THE COUNTIES AND FURTHER DISTRIBUTED ON THE
 BASIS OF POPULATION WITHIN EACH COUNTY, PLUS POINT OF SALE VARIABLE,
 IN 1/2 CENT INTERVALS NEEDED TO BUY OUT FIRST COUNTY, THEN
 CITY LOCAL SALES AND USE TAXES

County/City	(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)	(9)
	1973 Pop. Est.--U.S. Bureau of Census	Net Sales & Use Tax Col. Re.on 1¢ Levy ^{1/}	Local Sales & Use Tax Col. FY 1974-1975	Difference Col. 2 Minus Col. 3	Amt. Produced By a 1/2¢Levy Point of Sales Basis	Tax Rate Needed To Buy Out County	City	Dollar Amt.Prod. by Add'l. Tax Rate	Difference Col. 7 Minus Col. 4	New Revenue
ADAMS	210,231	7,456,853	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Aurora ^{2/}	30,946	1,097,649	2,347,143 H	(1,249,494)	575,673	-0-	2.0	1,502,692	253,198	253,198
Bennett	695	24,607	12,031	12,576	-0-	-0-	-0-	-0-	-0-	12,576
Brighton	10,707	379,554	286,227	93,327	-0-	-0-	-0-	-0-	-0-	93,327
Commerce City	17,161	608,479	1,378,912 H	(770,433)	639,947	-0-	1.0	1,279,894	509,461	509,461
Federal Heights	1,702	60,401	556,449	(496,048)	173,185	-0-	1.5	519,555	23,507	23,507
Northglenn	31,674	1,123,748	1,547,478	(423,730)	524,664	-0-	0.5	524,664	100,934	100,934
Thornton	20,476	726,297	2,484,013 H	(1,757,716)	429,105	-0-	2.5	2,145,525	387,809	387,809
Westminster	22,594	801,612	1,503,237 H	(701,625)	294,173	-0-	1.5	882,519	180,894	180,894
Remainder of County	74,276	2,634,506	-0-	2,634,506	-0-	-0-	-0-	-0-	-0-	2,634,506
ALAMOSA	11,807	492,072	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Alamosa	6,950	289,633	292,021 H	(2,388)	202,237	-0-	0.5	202,237	199,849	199,849
Hooper	82	3,445	-0-	3,445	-0-	-0-	-0-	-0-	-0-	3,445
Remainder of County	4,775	198,994	-0-	198,994	-0-	-0-	-0-	-0-	-0-	198,994
ARAPAHOE	197,421	8,758,314	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Aurora ^{2/}	62,246	2,761,496	5,905,821 H	(3,144,325)	1,149,003	-0-	1.5	3,447,009	302,684	302,684
Deer Trail	460	20,144	-0-	20,144	-0-	-0-	-0-	-0-	-0-	20,144
Englewood	38,855	1,723,636	4,716,413 H	(2,992,777)	1,425,065	-0-	1.5	4,275,195	1,282,418	1,282,418
Glendale	940	42,040	1,049,499	(1,007,459)	309,869	-0-	2.0	1,239,476	232,017	232,017
Littleton	31,680	1,405,709	2,399,752 H	(994,043)	822,318	-0-	1.0	1,644,636	650,593	650,593
Sheridan	5,004	221,586	230,544	(8,958)	97,217	-0-	0.5	97,217	88,259	88,259
Cherry Hills Village	5,521	245,253	16,637 H	228,596	-0-	-0-	-0-	-0-	-0-	228,596
Greenwood Village	3,425	151,519	108,834 H	42,685	-0-	-0-	-0-	-0-	-0-	42,685
Remainder of County	49,290	2,186,951	-0-	2,186,951	-0-	-0-	-0-	-0-	-0-	2,186,951
ARCHULETA	2,808	83,388	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Pagosa Springs	1,426	42,344	41,483	861	-0-	-0-	-0-	-0-	-0-	861
Remainder of County	1,382	41,044	41,483	(439)	12,739	0.5	-0-	12,739	12,300	12,300
BACA	5,700	181,948	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Pritchett	173	5,531	-0-	5,531	-0-	-0-	-0-	-0-	-0-	5,531
Springfield	1,689	53,911	-0-	53,911	-0-	-0-	-0-	-0-	-0-	53,911
Two Buttes	137	4,367	-0-	4,367	-0-	-0-	-0-	-0-	-0-	4,367
Vilas	82	2,620	-0-	2,620	-0-	-0-	-0-	-0-	-0-	2,620
Walsh	1,000	31,914	-0-	31,914	-0-	-0-	-0-	-0-	-0-	31,914
Remainder of County	2,619	83,605	-0-	83,605	-0-	-0-	-0-	-0-	-0-	83,605

-06-

1/ Net sales and use tax collection returned on a one percent levy based on FY 1974-75 state sales and use tax collections from the Department of Revenue.

2/ This municipality is located in both Adams and Arapahoe counties.

H/ Indicates a home rule city which collects its own sales and use taxes, except Cherry Hills Village and Cortez which only collect sales taxes.

County/City	(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)	(9)
	1973 Pop. Est.--U.S. Bureau of Census	Net Sales & Use Tax Col. Re. on 1% Levy	Local Sales & Use Tax Col. FY 1974-1975	Difference Col. 2 Minus Col. 3	Amt. Produced By a 1/2% Levy Point of Sales Basis	Tax Rate Needed To Buy Out County	City	Dollar Amt. Prod. by Add'l. Tax Rate	Difference Col. 7 Minus Col. 4	New Revenue
BENT										
Las Animas	6,175	103,400	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Remainder of County	2,879	48,205	-0-	48,205	-0-	-0-	-0-	-0-	-0-	48,205
	3,296	55,195	84,645	(29,450)	51,700	0.5	-0-	51,700	22,250	22,250
BOULDER										
Boulder	156,789	5,124,735	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Broomfield	75,253	2,459,873	5,576,424 H	(3,116,551)	1,547,183	-0-	1.5	4,641,549	1,524,998	1,524,998
Lafayette	11,905	388,967	205,539	183,428	-0-	-0-	-0-	-0-	-0-	183,428
Longmont	4,614	150,667	115,425 H	35,242	-0-	-0-	-0-	-0-	-0-	35,242
Louisville	29,567	966,525	2,260,028 H	(1,293,503)	558,084	-0-	1.5	1,674,252	380,749	380,749
Lyons	3,064	99,937	-0-	99,932	-0-	-0-	-0-	-0-	-0-	99,932
Nederland	1,124	36,898	31,267	5,631	-0-	-0-	-0-	-0-	-0-	5,631
Superior	577	18,962	22,763	(3,801)	7,098	-0-	0.5	7,098	3,297	3,297
Remainder of County	200	6,662	-0-	6,662	-0-	-0-	-0-	-0-	-0-	6,662
	30,485	996,249	-0-	996,249	-0-	-0-	-0-	-0-	-0-	996,249
CHAFFEE										
Buena Vista	11,439	366,102	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Poncha Springs	2,071	66,264	63,271	2,995	-0-	-0-	-0-	-0-	-0-	2,995
Salida	213	6,810	-0-	6,810	-0-	-0-	-0-	-0-	-0-	6,810
Remainder of County	5,139	164,490	-0-	164,490	-0-	-0-	-0-	-0-	-0-	164,490
	4,016	128,538	-0-	128,538	-0-	-0-	-0-	-0-	-0-	128,538
CHEYENNE										
Cheyenne Wells	2,328	54,092	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Kit Carson	965	22,421	-0-	22,421	-0-	-0-	-0-	-0-	-0-	22,421
Remainder of County	216	5,020	-0-	5,020	-0-	-0-	-0-	-0-	-0-	5,020
	1,147	26,651	-0-	26,651	-0-	-0-	-0-	-0-	-0-	26,651
CLEAR CREEK										
Empire	5,395	156,782	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Georgetown	276	8,027	8,865	(838)	2,345	-0-	0.5	2,345	1,507	1,507
Idaho Springs	601	17,466	53,574	(36,108)	15,576	-0-	1.5	46,728	10,620	10,620
Silver Plume	2,279	66,225	146,720	(80,495)	44,036	-0-	1.0	88,076	7,581	7,581
Remainder of County	184	5,346	-0-	5,346	-0-	-0-	-0-	-0-	-0-	5,346
	2,055	59,718	-0-	59,718	-0-	-0-	-0-	-0-	-0-	59,718
CONEJOS										
Antonito	8,009	79,112	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
La Jara	1,179	11,645	19,091	(7,446)	11,613	-0-	0.5	11,613	4,167	4,167
Manassa	786	7,761	21,211	(13,450)	13,488	-0-	0.5	13,488	38	38
Romeo	835	8,251	-0-	8,251	-0-	-0-	-0-	-0-	-0-	8,251
Sanford	362	3,576	-0-	3,576	-0-	-0-	-0-	-0-	-0-	3,576
Remainder of County	655	6,472	-0-	6,472	-0-	-0-	-0-	-0-	-0-	6,472
	4,192	41,407	-0-	41,407	-0-	-0-	-0-	-0-	-0-	41,407

County/City	(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)	(9)
	1973 Pop. Est.--U.S. Bureau of Census	Net Sales & Use Tax Col. Re.on 1¢ Levy	Local Sales & Use Tax Col. FY 1974-1975	Difference Col. 2 Minus Col. 3	Amt. Produced By a 1/2¢ Levy Point of Sales Basis	Tax Rate Needed To Buy Out County	City	Dollar Amt. Prod. by Add'l. Tax Rate	Difference Col. 7 Minus Col. 4	New Revenue
COSTILLA	3,225	28,659	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Blanca	218	1,938	1,439	499	-0-	-0-	-0-	-0-	-0-	499
San Luis	801	7,119	2,755	4,364	-0-	-0-	-0-	-0-	-0-	4,364
Remainder of County	2,206	19,602	21,583	(1,981)	14,330	0.5	-0-	14,330	12,349	12,349
CROWLEY	3,247	36,995	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Crowley	232	2,646	-0-	2,646	-0-	-0-	-0-	-0-	-0-	2,646
Olney Springs	284	3,233	-0-	3,233	-0-	-0-	-0-	-0-	-0-	3,233
Ordway	1,085	12,360	-0-	12,360	-0-	-0-	-0-	-0-	-0-	12,360
Sugar City	328	3,736	-0-	3,736	-0-	-0-	-0-	-0-	-0-	3,736
Remainder of County	1,318	15,020	-0-	15,020	-0-	-0-	-0-	-0-	-0-	15,020
CUSTER	1,240	9,810	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Westcliffe	268	2,120	2,267	(147)	4,145	-0-	0.5	4,145	3,998	3,998
Remainder of County	972	7,690	-0-	7,690	-0-	-0-	-0-	-0-	-0-	7,690
DELTA	15,997	449,565	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Cedersedge	613	17,218	12,880	4,338	-0-	-0-	-0-	-0-	-0-	4,338
Crawford	181	5,080	3,796	1,284	-0-	-0-	-0-	-0-	-0-	1,284
Delta	3,544	99,579	252,955*	(153,376)	125,413	0.5	0.5	190,353	36,977	36,977
Hotchkiss	537	15,105	11,388	3,717	-0-	-0-	-0-	-0-	-0-	3,717
Orchard City	1,231	34,616	-0-	34,616	-0-	-0-	-0-	-0-	-0-	34,616
Paonia	1,168	32,819	25,624	7,195	-0-	-0-	-0-	-0-	-0-	7,195
Remainder of County	8,723	245,148	251,781	(6,633)	159,843	0.5	-0-	159,843	153,210	153,210
CITY & COUNTY OF DENVER	515,593	26,215,277	52,879,860	(26,664,583)	17,107,630	-0-	1.5	39,322,917	12,658,334	12,658,334
DOLORES	1,624	24,079	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Dove Creek	611	9,058	14,047	(4,989)	10,559	-0-	0.5	10,559	5,570	5,570
Rico	272	4,033	1,225	2,808	-0-	-0-	-0-	-0-	-0-	2,808
Remainder of County	741	10,988	-0-	10,988	-0-	-0-	-0-	-0-	-0-	10,988
DOUGLAS	12,149	250,818	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Castle Rock	1,802	37,196	-0-	37,196	-0-	-0-	-0-	-0-	-0-	37,196
Remainder of County	10,347	213,622	-0-	213,662	-0-	-0-	-0-	-0-	-0-	213,662
EAGLE	9,397	635,566	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Basalt	524	35,465	70,553	(35,088)	24,097	-0-	1.0	48,194	13,106	13,106
Eagle	990	66,925	63,950	2,975	-0-	-0-	-0-	-0-	-0-	2,975
Gypsum	525	35,528	-0-	35,528	-0-	-0-	-0-	-0-	-0-	35,528
Minturn	872	58,980	28,633	30,347	-0-	-0-	-0-	-0-	-0-	30,347
Redcliff	766	51,799	-0-	51,799	-0-	-0-	-0-	-0-	-0-	51,799
Vail	607	41,058	1,504,175	(1,463,117)	217,071	-0-	3.5	1,519,497	56,380	56,380
Remainder of County	5,113	345,811	-0-	345,811	-0-	-0-	-0-	-0-	-0-	345,811

County/City	(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)	(9)
	1973 Pop. Est.--U.S. Bureau of Census	Net Sales & Use Tax Col. Re. on 1¢ Levy	Local Sales & Use Tax Col. FY 1974-1975	Difference Col. 2 Minus Col. 3	Amt. Produced By a 1/2¢ Levy Point of Sales Basis	Tax Rate Needed To Buy Out County	City	Dollar Amt. Prod. by Add'l. Tax Rate	Difference Col. 7 Minus Col. 4	New Revenue
ELBERT	4,912	37,884	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Elizabeth	618	4,766	-0-	4,766	-0-	-0-	-0-	-0-	-0-	4,766
Kiowa	294	2,265	-0-	2,265	-0-	-0-	-0-	-0-	-0-	2,265
Simla	576	4,444	-0-	4,444	-0-	-0-	-0-	-0-	-0-	4,444
Remainder of County	3,424	26,409	-0-	26,409	-0-	-0-	-0-	-0-	-0-	26,409
EL PASO	283,687	7,996,048	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Calhan	569	15,033	-0-	15,033	-0-	-0-	-0-	-0-	-0-	15,033
Colorado Springs	175,745	4,953,551	11,332,928 H	(6,379,377)	3,581,630	-0-	1.0	7,163,260	783,883	783,883
Fountain	5,430	152,725	-0-	152,725	-0-	-0-	-0-	-0-	-0-	152,725
Green Mountain Falls	429	12,074	-0-	12,074	-0-	-0-	-0-	-0-	-0-	12,074
Manitou Springs	4,356	123,939	139,522	(15,583)	38,701	-0-	0.5	38,701	23,118	23,118
Monument	480	13,513	-0-	13,513	-0-	-0-	-0-	-0-	-0-	13,513
Palmer Lake	1,159	32,704	-0-	32,704	-0-	-0-	-0-	-0-	-0-	32,704
Ramah	125	3,438	-0-	3,438	-0-	-0-	-0-	-0-	-0-	3,438
Remainder of County	95,394	2,689,071	-0-	2,689,071	-0-	-0-	-0-	-0-	-0-	2,689,071
FREMONT	24,681	562,998	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Canon City	11,767	268,438	-0-	268,438	-0-	-0-	-0-	-0-	-0-	268,438
Florence	3,231	73,696	-0-	73,696	-0-	-0-	-0-	-0-	-0-	73,696
Penrose	403	9,177	-0-	9,177	-0-	-0-	-0-	-0-	-0-	9,177
Remainder of County	9,280	211,687	-0-	211,687	-0-	-0-	-0-	-0-	-0-	211,687
GARFIELD	16,381	1,000,388	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Carbondale	812	49,619	59,464	(9,845)	18,727	-0-	0.5	18,727	8,882	8,882
Glenwood Springs	4,642	283,510	312,097	(28,587)	364,481	-0-	0.5	364,481	335,894	335,894
Grand Valley	502	18,407	-0-	18,407	-0-	-0-	-0-	-0-	-0-	18,407
New Castle	559	34,113	-0-	34,113	-0-	-0-	-0-	-0-	-0-	34,113
Rifle	2,031	124,048	194,625 H	(70,577)	60,919	-0-	1.0	121,838	51,261	51,261
Silt	486	29,712	6,960	22,752	-0-	-0-	-0-	-0-	-0-	22,752
Remainder of County	7,549	460,979	-0-	460,979	-0-	-0-	-0-	-0-	-0-	460,979
GILPIN	1,759	34,574	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Black Hawk	299	5,881	12,100	(6,219)	3,668	-0-	1.0	7,336	1,117	1,117
Central City	315	6,189	58,522	(52,333)	11,761	-0-	2.5	58,805	6,472	6,472
Remainder of County	1,145	22,504	-0-	22,504	-0-	-0-	-0-	-0-	-0-	22,504
GRAND	6,042	258,512	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fraser	345	14,761	14,448	313	-0-	-0-	-0-	-0-	-0-	313
Granby	869	37,200	100,458	(63,258)	50,154	-0-	1.0	100,308	37,050	37,050
Grand Lake	298	12,745	41,454	(28,709)	12,993	-0-	1.5	38,979	10,270	10,270
Hot Sulphur Springs	344	14,735	8,096	6,639	-0-	-0-	-0-	-0-	-0-	6,639
Kremmling	1,198	51,237	70,415	(19,178)	20,022	-0-	0.5	20,022	844	844
Remainder of County	2,988	127,834	-0-	127,834	-0-	-0-	-0-	-0-	-0-	127,834

County/City	(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)	(9)
	1973 Pop. Est.--U.S. Bureau of Census	Net Sales & Use Tax Col. Re. on 1¢ Levy	Local Sales & Use Tax Col. FY 1974-1975	Difference Col. 2 Minus Col. 3	Amt. Produced By a 1/2¢ Levy Point of Sales Basis	Tax Rate Needed To Buy Out County	City	Dollar Amt. Prod. by Add'l. Tax Rate	Difference Col. 7 Minus Col. 4	New Revenue
GUNNISON	8,514	327,818	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Crested Butte	408	15,702	68,244	(52,542)	15,890	-0-	2.0	55,560	3,018	3,018
Gunnison	5,076	195,412	171,402	24,010	-0-	-0-	-0-	-0-	-0-	24,010
Mt. Crested Butte	108	4,131	49,648	(45,517)	7,029	-0-	3.5	49,205	3,688	3,688
Remainder of County	4,922	112,573	-0-	112,573	-0-	-0-	-0-	-0-	-0-	112,573
HINSDALE	243	12,194	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Lake City	110	5,520	8,470	(2,950)	2,080	1.5	-0-	6,240	3,290	3,290
Remainder of County	133	6,674	17,804	(11,130)	4,017	1.5	-0-	12,051	921	921
HUERFANO	6,584	131,520	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
La Veta	594	11,863	10,461	1,402	-0-	-0-	-0-	-0-	-0-	1,402
Walsenberg	4,318	86,251	156,729*	(70,478)	53,292	0.5	0.5	100,698	30,220	30,220
Remainder of County	1,672	33,406	33,708	(302)	18,354	0.5	-0-	18,354	18,052	18,052
JACKSON	2,190	41,300	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Walden	1,096	20,671	-0-	20,671	-0-	-0-	-0-	-0-	-0-	20,671
Remainder of County	1,094	20,629	-0-	20,629	-0-	-0-	-0-	-0-	-0-	20,629
JEFFERSON	283,450	9,723,910	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Arvada	58,297	2,000,208	2,800,949 II	(800,741)	1,207,223	1.0	-0-	2,414,447	1,613,706	1,613,706
Edgewater	6,095	209,064	187,729 II	21,335	-0-	-0-	-0-	-0-	-0-	21,335
Golden	11,718	401,598	-0-	401,598	-0-	-0-	-0-	-0-	-0-	401,598
Lakeside	24	972	-0-	972	-0-	-0-	-0-	-0-	-0-	972
Lakewood	106,476	3,652,301	7,193,372	(3,541,071)	2,205,383	1.0	-0-	4,410,766	869,695	869,695
Morrison	527	17,503	15,532	1,971	-0-	-0-	-0-	-0-	-0-	1,971
Mountain View	845	29,172	46,110	(16,938)	17,503	1.0	-0-	35,006	18,068	18,068
Wheatridge	30,345	1,041,430	897,402	144,028	-0-	-0-	-0-	-0-	-0-	144,028
Remainder of County	69,123	2,371,662	3,847,634	(1,475,972)	1,431,845	1.0	-0-	2,863,691	1,387,719	1,387,719
KIOWA	2,061	33,937	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fads	802	13,205	-0-	13,205	-0-	-0-	-0-	-0-	-0-	13,205
Haswell	137	2,257	-0-	2,257	-0-	-0-	-0-	-0-	-0-	2,257
Sheridan Lake	86	1,415	-0-	1,415	-0-	-0-	-0-	-0-	-0-	1,415
Remainder of County	1,036	17,060	-0-	17,060	-0-	-0-	-0-	-0-	-0-	17,060
KIT CARSON	7,472	423,008	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Bethune	99	5,584	-0-	5,584	-0-	-0-	-0-	-0-	-0-	5,584
Burlington	3,027	171,361	-0-	171,361	-0-	-0-	-0-	-0-	-0-	171,361
Flagler	613	34,983	-0-	34,983	-0-	-0-	-0-	-0-	-0-	34,983
Seibert	192	10,871	-0-	10,871	-0-	-0-	-0-	-0-	-0-	10,871
Stratton	794	44,966	-0-	44,966	-0-	-0-	-0-	-0-	-0-	44,966
Vona	115	6,514	-0-	6,514	-0-	-0-	-0-	-0-	-0-	6,514
Remainder of County	2,627	148,729	-0-	148,729	-0-	-0-	-0-	-0-	-0-	148,729

County/City	(1) 1973 Pop. Est.--U.S. Bureau of Census	(2) Net Sales & Use Tax Col. Re. on 1/4 Levy	(3) Local Sales & Use Tax Col. FY 1974-1975	(4) Local Sales & Use Tax Col. Minus		(5) Amt. Produced By a 1/24 Levy Point of Sales Basis	(6) Tax Rate Needed To Buy Out County City		(7) Dollar Amt. Prod. by Add'l. Tax Rate	(8) Difference Col. 7 Minus Col. 4	(9) New Revenue
				Col. 2	Col. 3		Buy Out	County City			
LAKE											
Leadville	8,318	218,636	-0-	-0-	5,616	-0-	-0-	-0-	-0-	-0-	3,616
Remainder of County	4,423	116,249	112,633	14,018		-0-	-0-	-0-	-0-	-0-	14,018
	3,895	102,387	88,369			-0-	-0-	-0-	-0-	-0-	
LA PLATA											
Bayfield	21,348	846,712	-0-	-0-		-0-	-0-	-0-	-0-	-0-	
Durango	3,343	13,547	10,289	3,258		-0-	-0-	-0-	-0-	-0-	3,258
Ignacio	10,989	435,887	494,552.11	(58,665)		339,756	0.5	339,756	281,091	281,091	281,091
Remainder of County	658	26,079	14,565	11,514		-0-	-0-	-0-	-0-	-0-	11,514
	9,358	371,199	-0-	371,199		-0-	-0-	-0-	-0-	-0-	371,199
LARIMER											
Berthoud	110,303	3,706,612	-0-	-0-		-0-	-0-	-0-	-0-	-0-	
Estes Park	2,490	83,769	46,416	37,353		-0-	-0-	-0-	-0-	-0-	37,353
Fort Collins	2,020	67,831	391,262	(323,431)		128,768	1.5	386,504	62,873	62,873	62,873
Loveland	55,678	1,871,098	3,462,945 H	(1,591,847)		122,232	1.0	2,244,465	652,618	652,618	652,618
Timnath	22,683	762,079	720,301	41,778		-0-	-0-	-0-	-0-	-0-	41,778
Wellington	210	6,969	-0-	6,969		-0-	-0-	-0-	-0-	-0-	6,969
Remainder of County	821	27,503	-0-	27,503		-0-	-0-	-0-	-0-	-0-	27,503
	26,401	887,363	-0-	887,363		-0-	-0-	-0-	-0-	-0-	887,363
LAS ANIMAS											
Aguilar	15,972	315,425	-0-	-0-		-0-	-0-	-0-	-0-	-0-	
Branson	705	13,910	-0-	13,910		-0-	-0-	-0-	-0-	-0-	13,910
Kim	70	1,388	-0-	1,388		-0-	-0-	-0-	-0-	-0-	1,388
Trinidad	172	3,407	-0-	3,407		-0-	-0-	-0-	-0-	-0-	3,407
Remainder of County	9,985	197,203	466,332	(269,129)		144,939	1.0	289,878	20,749	20,749	20,749
	5,040	99,516	-0-	99,516		-0-	-0-	-0-	-0-	-0-	99,516
LINCOLN											
Arriba	4,822	193,964	-0-	-0-		-0-	-0-	-0-	-0-	-0-	
Genoa	259	10,416	-0-	10,416		-0-	-0-	-0-	-0-	-0-	10,416
Hugo	164	6,595	-0-	6,595		-0-	-0-	-0-	-0-	-0-	6,595
Limon	774	31,131	-0-	31,131		-0-	-0-	-0-	-0-	-0-	31,131
Remainder of County	1,944	78,206	-0-	78,206		-0-	-0-	-0-	-0-	-0-	78,206
	1,681	67,616	-0-	67,616		-0-	-0-	-0-	-0-	-0-	67,616
LOGAN											
Crook	19,558	850,976	-0-	-0-		-0-	-0-	-0-	-0-	-0-	
Fleming	210	9,105	-0-	9,105		-0-	-0-	-0-	-0-	-0-	9,105
Iliff	365	15,829	-0-	15,829		-0-	-0-	-0-	-0-	-0-	15,829
Merino	204	8,850	-0-	8,850		-0-	-0-	-0-	-0-	-0-	8,850
Peeetz	271	11,914	-0-	11,914		-0-	-0-	-0-	-0-	-0-	11,914
Sterling	195	8,510	-0-	8,510		-0-	-0-	-0-	-0-	-0-	8,510
Remainder of County	10,710	465,994	166,256	299,738		-0-	-0-	-0-	-0-	-0-	299,738
	7,603	330,774	-0-	330,774		-0-	-0-	-0-	-0-	-0-	330,774

County/City	(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)	(9)
	1973 Pop. Est.--U.S. Bureau of Census	Net Sales & Use Tax Col. Re.on 1¢ Levy	Local Sales & Use Tax Col. FY 1974-1975	Difference Col. 2 Minus Col. 3	Amt. Produced By a 1/2¢ Levy Point of Sales Basis	Tax Rate Buy Out	Tax Rate Needed To Buy Out County City	Dollar Amt. Prod. by Add'l. Tax Rate	Difference Col. 7 Minus Col. 4	New Revenue
MESA	57,512	2,461,737	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Gollbran	241	10,315	-0-	10,315	-0-	-0-	-0-	-0-	-0-	10,315
De Beque	168	7,164	-0-	7,164	-0-	-0-	-0-	-0-	-0-	7,164
Fruita	2,099	89,853	44,887	44,966	-0-	-0-	-0-	-0-	-0-	44,966
Grand Junction	25,740	1,101,874	1,319,063	(217,189)	972,115	-0-	0.5	972,115	754,926	754,926
Palisade	943	40,372	18,365	22,007	-0-	-0-	-0-	-0-	-0-	22,007
Remainder of County	28,321	1,212,159	-0-	1,212,159	-0-	-0-	-0-	-0-	-0-	1,212,159
MINERAL	775	26,513	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Creede	646	22,099	9,042	13,057	-0-	-0-	-0-	-0-	-0-	13,057
Remainder of County	129	4,414	18,084	(13,670)	13,257	1.0	-0-	26,514	12,844	12,844
MOFFAT	6,766	412,240	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Craig	4,437	270,347	-0-	270,347	-0-	-0-	-0-	-0-	-0-	270,347
Dinosaur	259	15,748	-0-	15,748	-0-	-0-	-0-	-0-	-0-	15,748
Remainder of County	2,070	126,145	-0-	126,145	-0-	-0-	-0-	-0-	-0-	126,145
MONTEZUMA	13,742	494,286	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Cortez	6,282	225,938	446,612 H	(220,674)	196,002	-0-	1.0	392,004	171,330	171,330
Dolores	867	31,189	17,191	13,998	-0-	-0-	-0-	-0-	-0-	13,998
Mancos	750	26,988	10,065	16,923	-0-	-0-	-0-	-0-	-0-	16,923
Remainder of County	5,843	210,171	-0-	210,171	-0-	-0-	-0-	-0-	-0-	210,171
MONTROSE	18,773	623,514	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Montrose	6,708	222,781	714,299 H	(491,518)	219,795	-0-	1.5	659,385	167,867	167,867
Naturita	806	26,749	23,805	2,944	-0-	-0-	-0-	-0-	-0-	2,944
Nucla	935	31,051	14,736	16,315	-0-	-0-	-0-	-0-	-0-	16,315
Olathe	745	24,941	11,878	13,063	-0-	-0-	-0-	-0-	-0-	13,063
Remainder of County	9,579	317,992	-0-	317,992	-0-	-0-	-0-	-0-	-0-	317,992
MORGAN	21,603	881,443	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Brush	3,807	155,310	-0-	155,310	-0-	-0-	-0-	-0-	-0-	155,310
Fort Morgan	8,012	326,927	-0-	326,927	-0-	-0-	-0-	-0-	-0-	326,927
Hillrose	129	5,289	-0-	5,289	-0-	-0-	-0-	-0-	-0-	5,289
Log Lane Village	354	14,456	-0-	14,456	-0-	-0-	-0-	-0-	-0-	14,456
Remainder of County	9,301	379,461	-0-	379,461	-0-	-0-	-0-	-0-	-0-	379,461
OTERO	23,816	659,113	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Cheraw	132	3,625	-0-	3,625	-0-	-0-	-0-	-0-	-0-	3,625
Fowler	1,287	35,592	-0-	35,592	-0-	-0-	-0-	-0-	-0-	35,592
La Junta	8,060	223,044	-0-	223,044	-0-	-0-	-0-	-0-	-0-	223,044
Manzanola	458	12,721	-0-	12,721	-0-	-0-	-0-	-0-	-0-	12,721
Rocky Ford	4,838	133,931	-0-	133,931	-0-	-0-	-0-	-0-	-0-	133,931
Swink	386	10,678	-0-	10,678	-0-	-0-	-0-	-0-	-0-	10,678
Remainder of County	8,655	239,522	-0-	239,522	-0-	-0-	-0-	-0-	-0-	239,522

County/City	(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)	(9)
	1973 Pop. Est.--U.S. Bureau of Census	Net Sales & Use Tax Col. Re.on 1/4 Levy	Local Sales & Use Tax Col. FY 1974-1975	Difference Col. 2 Minus Col. 3	Amt. Produced By a 1/2 Levy Point of Sales Basis	Tax Rate Needed To Buy Out County	City	Dollar Amt. Prod. by Add'l. Tax Rate	Difference Col. 7 Minus Col. 4	New Revenue
ROJIT	8,796	430,575	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Hayden	1,238	60,582	29,969	30,613	-0-	-0-	-0-	-0-	-0-	30,613
Oak Creek	798	39,053	-0-	39,053	-0-	-0-	-0-	-0-	-0-	39,053
Steamboat Springs	2,594	126,977	551,151	(424,174)	163,162	-0-	1.5	489,486	65,312	65,312
Yampa	464	22,734	-0-	22,734	-0-	-0-	-0-	-0-	-0-	22,734
Remainder of County	3,702	181,229	-0-	181,229	-0-	-0-	-0-	-0-	-0-	181,229
SAGUACHE	3,925	76,768	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Center	1,357	26,539	-0-	26,539	-0-	-0-	-0-	-0-	-0-	26,539
Saguache	646	12,636	8,647	3,989	-0-	-0-	-0-	-0-	-0-	3,989
Remainder of County	1,922	37,593	-0-	37,593	-0-	-0-	-0-	-0-	-0-	37,593
SAN JUAN	770	20,115	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Silverton	737	19,252	38,960	(19,708)	9,883	-0-	1.0	19,766	58	58
Remainder of County	33	863	-0-	863	-0-	-0-	-0-	-0-	-0-	863
SAN MIGUEL	2,156	58,856	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Norwood	451	12,313	12,928	(615)	8,292	-0-	0.5	8,292	7,677	7,677
Telluride	612	16,703	69,794	(53,091)	17,227	-0-	1.5	53,181	90	90
Remainder of County	1,093	29,840	-0-	29,840	-0-	-0-	-0-	-0-	-0-	29,840
SEDGWICK	3,309	135,276	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Julesburg	1,568	64,107	-0-	64,107	-0-	-0-	-0-	-0-	-0-	64,107
Ovid	449	18,357	-0-	18,357	-0-	-0-	-0-	-0-	-0-	18,357
Sedgwick	203	8,293	-0-	8,293	-0-	-0-	-0-	-0-	-0-	8,293
Remainder of County	1,089	44,519	-0-	44,519	-0-	-0-	-0-	-0-	-0-	44,519
SUMMIT	4,621	328,872	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Blue River	14	987	1,302	(315)	592	1.0	-0-	1,184	869	869
Breckenridge	953	67,813	240,005	(172,192)	61,563	1.0	1.0	202,910	30,718	30,718
Dillon	317	22,561	85,596	(63,035)	29,689	1.0	1.0	85,918	22,883	22,883
Frisco	817	58,144	102,374	(44,230)	68,405	1.0	-0-	68,405	24,175	24,175
Silverthorne	693	49,331	21,037	28,294	-0-	-0-	-0-	-0-	-0-	28,294
Remainder of County	1,827	130,036	229,622	(99,586)	76,480	1.0	-0-	152,959	53,373	53,373
TELLER	5,026	104,620	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Cripple Creek	643	13,381	21,576	(8,195)	12,166	-0-	0.5	12,166	3,971	3,971
Victor	391	8,139	-0-	8,139	-0-	-0-	-0-	-0-	-0-	8,139
Woodland Park	1,579	32,872	53,928	(21,056)	31,976	-0-	0.5	31,976	10,920	10,920
Remainder of County	2,413	50,228	-0-	50,228	-0-	-0-	-0-	-0-	-0-	50,228

County/City	(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)	(9)
	1973 Pop. Est.--U.S. Bureau of Census	Net Sales & Use Tax Col. Re.on 1¢ Levy	Local Sales & Use Tax Col. FY 1974-1975	Difference Col. 2 Minus Col. 3	Amt. Produced By a 1/2¢ Levy Point of Sales Basis	Tax Rate Needed To Buy Out County	City	Dollar Amt. Prod. by Add'l. Tax Rate	Difference Col. 7 Minus Col. 4	New Revenue
WASHINGTON	5,410	100,015	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Akron	1,741	32,185	-0-	32,185	-0-	-0-	-0-	-0-	-0-	32,185
Otis	509	9,411	-0-	9,411	-0-	-0-	-0-	-0-	-0-	9,411
Remainder of County	3,160	58,419	-0-	58,419	-0-	-0-	-0-	-0-	-0-	58,419
WELD	103,127	3,139,355	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Ault	969	29,479	-0-	29,479	-0-	-0-	-0-	-0-	-0-	29,479
Dacono	415	12,620	6,878	5,742	-0-	-0-	-0-	-0-	-0-	5,742
Eaton	1,410	42,695	-0-	42,695	-0-	-0-	-0-	-0-	-0-	42,695
Erie	1,187	36,102	-0-	36,102	-0-	-0-	-0-	-0-	-0-	36,102
Evans	5,971	182,083	61,239	120,844	-0-	-0-	-0-	-0-	-0-	120,844
Firestone	657	19,998	-0-	19,998	-0-	-0-	-0-	-0-	-0-	19,998
Fort Lupton	2,811	85,704	77,733	7,971	-0-	-0-	-0-	-0-	-0-	7,971
Frederick	803	24,393	-0-	24,393	-0-	-0-	-0-	-0-	-0-	24,393
Garden City	164	4,991	-0-	4,991	-0-	-0-	-0-	-0-	-0-	4,991
Gilcrest	442	13,468	-0-	13,468	-0-	-0-	-0-	-0-	-0-	13,468
Greeley	44,874	1,365,955	1,772,238 II	(406,305)	984,376	-0-	0.5	984,376	578,071	578,071
Grover	138	4,207	-0-	4,207	-0-	-0-	-0-	-0-	-0-	4,207
Hudson	597	18,145	-0-	18,145	-0-	-0-	-0-	-0-	-0-	18,145
Johnstown	1,426	43,323	38,172	5,151	-0-	-0-	-0-	-0-	-0-	5,151
Keenesburg	491	14,943	-0-	14,943	-0-	-0-	-0-	-0-	-0-	14,943
Kersey	548	16,670	-0-	16,670	-0-	-0-	-0-	-0-	-0-	16,670
LaSalle	1,502	45,835	-0-	45,835	-0-	-0-	-0-	-0-	-0-	45,835
Mead	226	6,875	-0-	6,875	-0-	-0-	-0-	-0-	-0-	6,875
Milliken	809	24,613	-0-	24,613	-0-	-0-	-0-	-0-	-0-	24,613
Numm	309	9,387	-0-	9,387	-0-	-0-	-0-	-0-	-0-	9,387
Pierce	521	15,854	-0-	15,854	-0-	-0-	-0-	-0-	-0-	15,854
Platteville	787	23,953	-0-	23,953	-0-	-0-	-0-	-0-	-0-	23,953
Raymer	79	2,386	-0-	2,386	-0-	-0-	-0-	-0-	-0-	2,386
Rosedale	77	2,355	-0-	2,355	-0-	-0-	-0-	-0-	-0-	2,355
Severance	69	2,103	-0-	2,103	-0-	-0-	-0-	-0-	-0-	2,103
Windsor	2,104	64,043	40,824	23,219	-0-	-0-	-0-	-0-	-0-	23,219
Remainder of County	33,741	1,027,197	-0-	1,027,197	-0-	-0-	-0-	-0-	-0-	1,027,197
YUMA	8,393	454,099	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Eckley	191	10,353	-0-	10,353	-0-	-0-	-0-	-0-	-0-	10,353
Wray	1,914	103,535	-0-	103,535	-0-	-0-	-0-	-0-	-0-	103,535
Yuma	2,324	125,740	-0-	125,740	-0-	-0-	-0-	-0-	-0-	125,740
Remainder of County	3,964	214,471	-0-	214,471	-0-	-0-	-0-	-0-	-0-	214,471
STATE TOTALS	2,467,650	93,720,696	139,102,864	19,421,871 (406,305)				984,376	27,679,631	51,561,840

Colorado's Continued Membership in
the Multistate Tax Compact

Introduction. The Multistate Tax Compact is an interstate compact. It has been enacted into law by 21 states during the past eight years.

Designed to encourage uniformity in state tax laws applicable to interstate business, it also aims at improving the administration of state taxes with respect to that business. Toward this end, it contains a provision authorizing cooperative or joint auditing. The Compact also contains the Uniform Division of Income for Tax Purposes Act (UDITPA) which is used to determine how much of a corporate business's income is properly subject to taxation in each state in which it does business.

The Multistate Tax Commission is the operational agency created by, and operating on behalf of, the member states of the Multistate Tax Compact. The members of the Commission are the tax administrators of the 21 regular member states. (California also enacted the Compact in 1974, becoming the 22nd member; but its membership does not become effective until January 1, 1976.)

The 21 members meet three times each year on a regular basis. They also attend an occasional special meeting. Between meetings the affairs of the Commission are supervised by an Executive Committee. This Committee consists of seven of the 21 members. It includes the chairman, the vice-chairman, and the treasurer of the Commission. It meets upon call of the chairman.

The day-to-day activities of the Commission are conducted by a staff which is headed by the executive director. The headquarters office is located in Boulder, Colorado. Audit offices are maintained in Chicago and New York City.

The purposes of the Multistate Tax Compact are to:

- (1) Facilitate proper determination of state and local tax liability of multistate taxpayers, including the equitable apportionment of tax bases and settlement of apportionment disputes;
- (2) Promote uniformity or comparability in significant components of tax systems;
- (3) Facilitate taxpayer convenience and compliance in the filing of tax returns and in other phases of tax administration; and
- (4) Avoid duplicative taxation.

With regard to the question of Colorado's continued membership in the Multistate Tax Compact the Committee on Finance heard the following arguments.