

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Appropriations.

HB24-1390 be amended as follows:

1 Amend printed bill, page 10, strike lines 8 through 27 and substitute:

2 "SECTION 9. In Colorado Revised Statutes, 22-82.9-210, add
3 (8) and (9) as follows:

4 **22-82.9-210. Healthy school meals for all program general**
5 **fund exempt account - creation - uses - reporting requirements -**
6 **definitions - repeal.** (8) ON JULY 1, 2024, THE STATE TREASURER SHALL
7 TRANSFER THE BALANCE OF THE ACCOUNT TO THE HEALTHY SCHOOL
8 MEALS FOR ALL PROGRAM CASH FUND CREATED IN SECTION 22-82.9-211.

9 (9) THIS SECTION IS REPEALED, EFFECTIVE JULY 1, 2025.

10 **SECTION 10.** In Colorado Revised Statutes, add 22-82.9-211 as
11 follows:

12 **22-82.9-211. Healthy school meals for all program cash fund**
13 **- creation - uses - reporting requirements - definitions.** (1) AS USED
14 IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE REQUIRES:

15 (a) "CASH FUND" MEANS THE HEALTHY SCHOOL MEALS FOR ALL
16 PROGRAM CASH FUND CREATED IN THIS SECTION.

17 (b) "HEALTHY SCHOOL MEALS FOR ALL PROGRAM REVENUE"
18 MEANS THE REVENUE GENERATED BY THE ADDITION TO FEDERAL TAXABLE
19 INCOME IN SECTION 39-22-104 (3)(p.5), WHICH REVENUE IS A
20 VOTER-APPROVED REVENUE CHANGE.

21 (2) THE HEALTHY SCHOOL MEALS FOR ALL PROGRAM CASH FUND
22 IS CREATED IN THE STATE TREASURY. THE CASH FUND CONSISTS OF
23 HEALTHY SCHOOL MEALS FOR ALL PROGRAM REVENUE DEPOSITED IN THE
24 CASH FUND IN ACCORDANCE WITH SUBSECTION (4)(a) OF THIS SECTION.
25 THE STATE TREASURER SHALL CREDIT ALL INTEREST AND INCOME DERIVED
26 FROM THE DEPOSIT AND INVESTMENT OF MONEY IN THE CASH FUND TO THE
27 CASH FUND.

28 (3) (a) SUBJECT TO ANNUAL APPROPRIATION BY THE GENERAL
29 ASSEMBLY, THE DEPARTMENT MAY EXPEND MONEY FROM THE CASH FUND
30 FOR THE FOLLOWING PURPOSES:

31 (I) PROVIDING REIMBURSEMENTS TO A PARTICIPATING SCHOOL
32 FOOD AUTHORITY FOR OFFERING ELIGIBLE MEALS WITHOUT CHARGE
33 PURSUANT TO SECTION 22-82.9-204 (1)(b);

34 (II) AWARDING LOCAL FOOD PURCHASING GRANTS PURSUANT TO
35 SECTION 22-82.9-205;

36 (III) DISTRIBUTING MONEY TO A PARTICIPATING SCHOOL FOOD
37 AUTHORITY TO INCREASE WAGES OR PROVIDE STIPENDS FOR INDIVIDUALS
38 WHOM THE PARTICIPATING SCHOOL FOOD AUTHORITY EMPLOYS TO
39 DIRECTLY PREPARE AND SERVE FOOD FOR SCHOOL MEALS PURSUANT TO

1 SECTION 22-82.9-206 (1);
2 (IV) AWARDING LOCAL SCHOOL FOOD PURCHASING TECHNICAL
3 ASSISTANCE AND EDUCATION GRANTS PURSUANT TO SECTION 22-82.9-207;
4 AND
5 (V) THE DIRECT AND INDIRECT COSTS OF ADMINISTERING THE
6 PROGRAMS DESCRIBED IN THIS SUBSECTION (3)(a), SO LONG AS THESE
7 COSTS DO NOT EXCEED ONE AND FIVE-TENTHS PERCENT OF THE TOTAL
8 AMOUNT THE GENERAL ASSEMBLY ANNUALLY APPROPRIATES IN THE SAME
9 FISCAL YEAR FOR THE OTHER PURPOSES DESCRIBED IN THIS SUBSECTION
10 (3)(a).
11 (b) MONEY IN THE CASH FUND SHALL NOT BE USED FOR THE
12 PURPOSES DESCRIBED IN SUBSECTIONS (3)(a)(II) AND (3)(a)(IV) OF THIS
13 SECTION IF THE SUM OF THE ANNUAL TAX YEAR REVENUE RECORDED IN
14 THE CASH FUND AND THE BALANCE IN THE CASH FUND, AS CALCULATED
15 PURSUANT TO SUBSECTION (4) OF THIS SECTION, IS LESS THAN, OR IS
16 ANTICIPATED TO BE LESS THAN, THE ANNUAL EXPENDITURE ANTICIPATED
17 TO BE REQUIRED FOR THE PURPOSES DESCRIBED IN SUBSECTIONS (3)(a)(I),
18 (3)(a)(III), AND (3)(a)(V) OF THIS SECTION.
19 (4) (a) THE DEPARTMENT OF REVENUE SHALL, ON A MONTHLY
20 BASIS, RECORD REVENUES AND DEPOSIT MONEY IN THE CASH FUND IN A
21 MANNER THAT IS ALIGNED WITH EXEMPT REVENUES DETERMINED
22 PURSUANT TO SUBSECTION (4)(b) OF THIS SECTION.
23 (b) THE DEPARTMENT OF REVENUE SHALL, ON A MONTHLY BASIS,
24 REPORT THE AMOUNT OF HEALTHY SCHOOL MEALS FOR ALL PROGRAM
25 REVENUE IDENTIFIED FROM TAX RETURNS TO THE OFFICE OF STATE
26 PLANNING AND BUDGETING AND THE LEGISLATIVE COUNCIL STAFF. THE
27 OFFICE OF STATE PLANNING AND BUDGETING SHALL CALCULATE THE
28 AMOUNT OF HEALTHY SCHOOL MEALS FOR ALL PROGRAM REVENUE BOTH
29 PROJECTED TO BE RECEIVED AND ACTUALLY RECEIVED BY THE
30 DEPARTMENT OF REVENUE BASED ON INCOME TAX RETURN DATA AND
31 OTHER RELEVANT FACTORS. THE OFFICE OF STATE PLANNING AND
32 BUDGETING SHALL ALSO IDENTIFY, IN COLLABORATION WITH THE
33 DEPARTMENT OF REVENUE, THE REVENUE TO BE RECORDED AND
34 DEPOSITED ON A MONTHLY BASIS BY THE DEPARTMENT OF REVENUE IN THE
35 CASH FUND PURSUANT TO SUBSECTION (4)(a) OF THIS SECTION, AND THE
36 TOTAL REVENUE TO BE RECORDED AND DEPOSITED BY THE DEPARTMENT
37 OF REVENUE IN THE CASH FUND FOR THE FISCAL YEAR.
38 (c) THE AMOUNT OF HEALTHY SCHOOL MEALS FOR ALL PROGRAM
39 REVENUE IDENTIFIED BY THE OFFICE OF STATE PLANNING AND BUDGETING
40 FOR EACH FISCAL YEAR MUST INCLUDE ADJUSTMENTS FOR ESTIMATION
41 ERRORS DISCOVERED FOR ALL PRIOR FISCAL YEARS. THE OFFICE SHALL
42 NOTIFY THE DEPARTMENT OF REVENUE AND THE LEGISLATIVE COUNCIL
43 STAFF OF THE GENERAL ASSEMBLY OF THE ADJUSTMENT AMOUNTS.

1 (d) ON DECEMBER 1, 2024, AND EVERY DECEMBER 1 THEREAFTER,
2 THE OFFICE OF STATE PLANNING AND BUDGETING SHALL REPORT THE
3 AMOUNT OF HEALTHY SCHOOL MEALS FOR ALL PROGRAM REVENUE
4 RECEIVED BY THE DEPARTMENT OF REVENUE IN THE PREVIOUS TAX YEAR
5 BASED ON INCOME TAX RETURN DATA AND OTHER RELEVANT FACTORS.
6 THE GENERAL ASSEMBLY SHALL CONSIDER THIS REPORT WHEN
7 ESTIMATING THE AMOUNT OF MONEY TO APPROPRIATE FOR THE PURPOSES
8 SPECIFIED IN SUBSECTION (3) OF THIS SECTION IN THE NEXT FISCAL YEAR.

9 (5) IF THE DEPARTMENT DETERMINES THAT THERE IS AN
10 INSUFFICIENT AMOUNT OF MONEY IN THE CASH FUND TO PROVIDE FOR AN
11 EXPENDITURE AUTHORIZED BY THE ANNUAL APPROPRIATION FROM THE
12 CASH FUND FOR THE PURPOSES DESCRIBED IN SUBSECTIONS (3)(a)(I) AND
13 (3)(a)(III) OF THIS SECTION, THE DEPARTMENT MAY MAKE THE
14 EXPENDITURE FROM THE GENERAL FUND.

15 (6) IN ITS ANNUAL SUBMISSION OF THE STATE DEPARTMENT'S
16 BUDGET REQUEST TO THE JOINT BUDGET COMMITTEE, THE OFFICE OF STATE
17 PLANNING AND BUDGETING SHALL REPORT:

18 (a) THE TOTAL AMOUNT OF EXPENDITURES FROM THE CASH FUND
19 MADE PURSUANT TO SUBSECTION (3) OF THIS SECTION; AND

20 (b) THE TOTAL AMOUNT OF EXPENDITURES FROM THE GENERAL
21 FUND MADE PURSUANT TO SUBSECTION (5) OF THIS SECTION.

22 (7) ON JULY 1, 2024, THE STATE TREASURER SHALL TRANSFER THE
23 BALANCE FROM THE HEALTHY SCHOOL MEALS FOR ALL PROGRAM GENERAL
24 FUND EXEMPT ACCOUNT DEFINED IN SECTION 22-82.9-210 TO THE CASH
25 FUND PURSUANT TO SECTION 22-82.9-210 (8).".

26 Strike page 11.

27 Page 12, strike lines 1 through 14.

28 Renumber succeeding sections accordingly.

29 Page 20, line 12, strike "**repeal**" and substitute "**amend**".

30 Page 20, strike lines 15 through 18 and substitute "**money**. (2) (c) (I) Any
31 unrestricted balance remaining in the healthy school meals for all
32 program general fund exempt account created in section 22-82.9-210 (2)
33 at the end of any fiscal year shall not be designated as part of the general
34 fund surplus.

35 (II) THIS SUBSECTION (2)(c) IS REPEALED, EFFECTIVE JULY 1,
36 2025.".

37 Page 20, line 19, strike "**repeal**" and substitute "**amend**".

1 Page 20, strike lines 26 and 27 and substitute "(e) (I) Expenditures from
2 the healthy school meals for all program general fund exempt account
3 created in section 22-82.9-210 (2).
4 (II) THIS SUBSECTION (2)(e) IS REPEALED, EFFECTIVE JULY 1,
5 2025."

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