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Be it Enacted by the People of the State of Colorado:

**SECTION 1**. In Colorado Revised Statutes, **add** article 86.1 to title 22 as follows:

## ARTICLE 86.1

## LEARNING ENRICHMENT AND ACADEMIC PROGRESS (LEAP) PROGRAM

- **22-86.1-101. Legislative declaration**. The voters of the state of Colorado find and declare that:
- (1) OUT-OF-SCHOOL LEARNING OPPORTUNITIES ARE CRITICAL FOR ALL COLORADO CHILDREN AND YOUTH. THESE LEARNING OPPORTUNITIES, DURING PERIODS AND TIMEFRAMES OUTSIDE OF THEIR REGULAR SCHOOL SCHEDULES, PROVIDE ESSENTIAL ACADEMIC AND LIFE SKILLS FOR CHILDREN AND YOUTH TO THRIVE IN SCHOOL AND LIFE. THESE LEARNING OPPORTUNITIES ARE CRITICAL TO MAINTAINING AND ENHANCING ACADEMIC PERFORMANCE AND MENTAL, PHYSICAL, AND EMOTIONAL HEALTH FOR ALL CHILDREN.
- (2) The intent of the voters in enacting this article 86.1 is to create a statewide learning program that will provide consistent and reliable access to learning opportunities for all of Colorado's children and youth outside of their regular school schedules. It is further intended that such program will allow for: tutoring and supplemental academic instruction in core subject areas, including reading, mathematics, science, and writing; targeted support for children and youth with special needs and learning disabilities; access to mental, physical, and emotional health counseling and services; English language and foreign language acquisition; access to additional learning supplies and materials, especially for rural students; and other programs that provide academic or enrichment opportunities no longer offered in many schools, including, but not limited to: music, dance, arts, and career and technical education training.
- (3) CREATING THE LEARNING ENRICHMENT AND ACADEMIC PROGRESS PROGRAM WILL ENSURE THAT THESE LEARNING EXPERIENCES ARE EQUALLY AVAILABLE TO ALL COLORADO CHILDREN AND YOUTH AND THAT FAMILIES WILL HAVE THE AUTHORITY AND RESPONSIBILITY TO CHOOSE PROGRAMS, EXPERIENCES, AND ACTIVITIES THAT THEY BELIEVE TO BE THE BEST FIT FOR THEIR CHILD OR YOUTH.
- (4) ALL CHILDREN HAVE UNIQUE STRENGTHS, NEEDS, AND LEARNING STYLES. ENCOURAGING INNOVATION IN THE CREATION AND PROVISION OF NEW AND EXPANDED LEARNING OPPORTUNITIES STATEWIDE WILL BENEFIT COLORADO'S CHILDREN AND YOUTH AND REINFORCE THE LEARNING THAT TAKES PLACE IN MANY SCHOOL ENVIRONMENTS.
- (5) IMPLEMENTATION OF THE LEARNING ENRICHMENT AND ACADEMIC PROGRESS PROGRAM WILL PROVIDE BENEFITS TO COLORADO COMMUNITIES BY PROVIDING: SUPPLEMENTAL SUPPORT TO STUDENTS THAT WILL ACCRUE TO THE BENEFIT OF STUDENTS, THEIR FAMILIES, AND THEIR INSCHOOL EDUCATORS; ADDITIONAL EMPLOYMENT OPPORTUNITIES FOR INDIVIDUAL EDUCATORS AND PROVIDERS; AND INCREASED ECONOMIC STABILITY FOR STUDENTS AND FAMILIES.

- (6) PROVIDING ADDITIONAL MONEY TO THE STATE PUBLIC SCHOOL FUND ENSURES THAT THE ONGOING FINANCIAL COSTS OF THE LEARNING ENRICHMENT AND ACADEMIC PROGRESS PROGRAM HAS MINIMAL FINANCIAL IMPACT ON THE STATE GENERAL FUND.
- (7) BY APPLYING A STATE SALES TAX TO RETAIL MARIJUANA AND TRANSFERRING A PORTION OF REVENUES EARNED ON COLORADO'S SCHOOL TRUST LANDS TO THE STATE PUBLIC SCHOOL FUND, THE STATE WILL BE ABLE TO FUND THE LEARNING ENRICHMENT AND ACADEMIC PROGRESS PROGRAM FOR COLORADO CHILDREN AND YOUTH.
- **22-86.1-102. Definitions**. AS USED IN THIS ARTICLE 86.1, UNLESS THE CONTEXT OTHERWISE REQUIRES:
- (1) "AUTHORITY" MEANS THE COLORADO LEARNING AUTHORITY CREATED BY SECTION 22-86.1-103.
- (2) "BOARD" MEANS THE COLORADO LEARNING AUTHORITY BOARD OF DIRECTORS CREATED BY SECTION 22-86.1-105.
- (3) "ELIGIBLE CHILD OR YOUTH" MEANS A CHILD OR YOUTH WHO IS FIVE YEARS OF AGE OR OLDER IN A QUALIFYING YEAR BUT WHO IS UNDER EIGHTEEN YEARS OF AGE AND WHO RESIDES IN COLORADO AND IS, OR WILL BE, ELIGIBLE FOR ADMISSION TO PUBLIC SCHOOL WITHIN THE STATE.
- (4) "LEARNING ENRICHMENT AND ACADEMIC PROGRESS PROGRAM" OR "LEAP PROGRAM" OR "PROGRAM" MEANS THE LEARNING PROGRAM CREATED IN THIS ARTICLE 86.1.
- (5) "Learning opportunities fund" or "fund" means the learning enrichment and academic progress fund created by section 22-86.1-106.
- (6) "LOCAL EDUCATION PROVIDER" MEANS A SCHOOL DISTRICT, A BOARD OF COOPERATIVE SERVICES, A DISTRICT CHARTER SCHOOL, OR AN INSTITUTE CHARTER SCHOOL.
- (7)(a) "OUT-OF-SCHOOL LEARNING OPPORTUNITY" OR "LEARNING OPPORTUNITY" MEANS A PROGRAM, SERVICE, SYSTEM, ACTIVITY, MATERIALS, OR OTHER PURSUIT OR PURCHASE THAT PROVIDES SUPPLEMENTAL EDUCATIONAL OR DEVELOPMENTAL SUPPORT TO ELIGIBLE CHILDREN OR YOUTH OUTSIDE OF NORMAL SCHOOL OPERATIONS.
- (b) "Learning opportunity" includes, but is not limited to: tutoring and supplemental academic instruction in core subject areas, including reading, mathematics, science, and writing; targeted support for children and youth with special needs and learning disabilities; English language and foreign language acquisition; career and technical education training; other programs that provide academic or enrichment opportunities; and reasonable and necessary materials and supplies to complete or participate in a learning opportunity.
- (c) "LEARNING OPPORTUNITY" ALSO INCLUDES EMOTIONAL AND PHYSICAL THERAPY, MENTAL HEALTH SERVICES, SOCIAL EMOTIONAL LEARNING, MENTORING, AND OTHER SERVICES THAT SUPPORT STUDENTS IN THEIR PURSUIT OF A HOLISTIC AND MEANINGFUL EDUCATION.
- (d) "LEARNING OPPORTUNITY" DOES NOT INCLUDE IN-SCHOOL INSTRUCTION, SERVICES, MATERIALS, CURRICULA, OR PROGRAMS PROVIDED AS PART OF A NORMAL COURSE OF STUDY CONDUCTED IN ACCORDANCE WITH A STUDENT'S COMPULSORY ATTENDANCE REQUIREMENTS

UNDER SECTION 22-33-104. "LEARNING OPPORTUNITY" DOES NOT INCLUDE CREDIT RECOVERY PROGRAMS REGARDLESS OF THE TIME OF DAY OR DAY OF THE WEEK THEY ARE OFFERED. "LEARNING OPPORTUNITY" DOES NOT INCLUDE PAYMENT OF SCHOOL TUITION.

- (8) "PARENT" MEANS A PARENT OR LEGAL GUARDIAN OF AN ELIGIBLE CHILD OR YOUTH OR AN INDIVIDUAL WHO STANDS IN LOCO PARENTIS OF AN ELIGIBLE CHILD OR YOUTH.
- 22-86.1-103. The learning enrichment and academic progress program and authority establishment purposes powers. (1) There is hereby established an independent agency within the department of education, the Colorado learning authority. The authority shall exercise its powers and perform its duties and functions as if it were transferred to the department by a **type 1** transfer under the provisions of the "Administrative Organization Act of 1968," article of title 24. In addition to any other statutory powers, duties, and functions of the authority, the authority may perform all budgeting, purchasing, planning, and related management functions independently of the department, the state board of education, and the commissioner of education.
- (2) THERE IS HEREBY CREATED THE LEARNING ENRICHMENT AND ACADEMIC PROGRESS PROGRAM FOR THE DISTRIBUTION OF FINANCIAL AID ON BEHALF OF ELIGIBLE CHILDREN OR YOUTH IN COLORADO TO BE USED FOR LEARNING OPPORTUNITIES.
  - (3) THE AUTHORITY SHALL:
- (a) SEEK TO INCREASE ACCESS TO LEARNING OPPORTUNITIES FOR EVERY ELIGIBLE CHILD OR YOUTH, ENSURE A BROAD DIVERSITY OF LEARNING OPPORTUNITIES AND PROVIDERS, AND HELP PARENTS CHOOSE RESOURCES FOR THEIR CHILD OR YOUTH.
- (b) Create and develop criteria for the provision and selection of learning opportunities for distribution of funds, consistent with and in furtherance of the goals and purposes stated in section 22-86.1-101, to be provided within the state of Colorado for eligible children or youth. An allowable use of financial aid includes reasonable expenses for transportation of an eligible child or youth to and from learning opportunities. It is the intent of the people that the financial aid distributed will be new dollars to spend on new services and must not supplant existing public or charitable funding for programs available to eligible children or youth.
- (c) Create and develop criteria for publication, solicitation, receipt, and evaluation of applications from potential providers of learning opportunities under the program. Such criteria must maximize the number and diversity of providers that parents and eligible children or youth can choose, must enable parents to evaluate the provider once services have been received, and must also ensure that small community-based providers are eligible and able to participate in the program.
- (d) Create and develop criteria to certify providers of learning opportunities under the program. In the interest of facilitating academic interventions for students who are behind their grade level, the authority shall pre-certify local school districts, boards of cooperative services, and other local education

PROVIDERS AND CREATE A PROCESS TO ENSURE PRIORITY APPROVAL OF EDUCATORS AS QUALIFIED PROVIDERS. THE AUTHORITY IS NOT ELIGIBLE FOR CERTIFICATION AS A PROVIDER. MINIMUM REQUIREMENTS TO BE AN ELIGIBLE PROVIDER MUST INCLUDE BEING AUTHORIZED TO DO BUSINESS IN COLORADO AND CARRYING SUFFICIENT LIABILITY INSURANCE AS DETERMINED BY THE AUTHORITY. THE AUTHORITY MAY PROVIDE REASONABLE SUPPORT TO PROVIDERS TO ENSURE A BROAD REPRESENTATION OF PROVIDERS CAN MEET THE REQUIREMENTS OF THIS SUBSECTION (3). IMMEDIATE FAMILY MEMBERS ARE NOT ELIGIBLE TO BE QUALIFIED PROVIDERS IN THE PROVISION OF SERVICES TO THEIR CHILD OR YOUTH. THE AUTHORITY SHALL DETERMINE UNDER WHAT CIRCUMSTANCES A QUALIFIED PROVIDER LOSES THEIR CERTIFICATION AND MAY BAN PROVIDERS WHO HAVE ENGAGED IN FRAUD OR OTHER SPECIOUS FINANCIAL ACTIVITIES, WITHIN THE SCOPE OF THIS PROGRAM, FROM PROVIDING SERVICES TO ELIGIBLE CHILDREN OR YOUTH.

- (e) CREATE AND DEVELOP CRITERIA TO ESTABLISH PROCEDURES TO ENSURE CHILD OR YOUTH SAFETY, INCLUDING THE PROVISION OF RECENT BACKGROUND CHECKS PROVIDED THROUGH THE COLORADO BUREAU OF INVESTIGATION OR SIMILAR FEDERAL AGENCY FOR PROVIDERS WHO COME IN CONTACT WITH CHILDREN OR YOUTH.
- (f) Create and develop criteria to establish and manage financial aid on behalf of parents and to compensate approved providers of learning opportunities for eligible uses specifically and independently chosen by parents and provided to an eligible child or youth. The financial aid funds must be provided and administered with the method of distribution to be determined by the authority and subject to the maximum financial aid amount per eligible child or youth as determined by the authority as follows:
- (I) IN DETERMINING THE METHOD OF DISTRIBUTION, THE AUTHORITY SHALL PRIORITIZE LOW-INCOME FAMILIES WITH CHILDREN OR YOUTH WHO COULD NOT OTHERWISE AFFORD LEARNING OPPORTUNITIES. WITHIN THE PRIORITIZED INCOME CATEGORY OF CHILDREN AND YOUTH, THE AUTHORITY MAY PLACE AN ADDITIONAL PRIORITY ON THOSE ELIGIBLE CHILDREN OR YOUTH WHO ARE NOT PROFICIENT AT GRADE LEVEL IN READING, MATH, OR OTHER CORE ACADEMIC AREAS, OR WHO HAVE SPECIAL EDUCATIONAL, PHYSICAL, OR EMOTIONAL NEEDS OR DISABILITIES.
- (II) IN CALENDAR YEAR 2022, THE AUTHORITY SHALL, TO THE MAXIMUM EXTENT PRACTICABLE, DISTRIBUTE FINANCIAL AID FOR ELIGIBLE CHILDREN OR YOUTH.
- (III) IN CALENDAR YEAR 2023, THE AUTHORITY SHALL ENSURE THAT THE TOTAL ANNUAL FINANCIAL AID DISTRIBUTION FOR EACH PRIORITIZED ELIGIBLE CHILD OR YOUTH PARTICIPATING IN THE PROGRAM IS AT LEAST ONE THOUSAND FIVE HUNDRED DOLLARS, AND MAY PROVIDE FINANCIAL AID AWARDS TO NON-PRIORITIZED ELIGIBLE CHILDREN OR YOUTH IN AMOUNTS LESS THAN ONE THOUSAND FIVE HUNDRED DOLLARS AS DETERMINED BY THE AUTHORITY. THE AUTHORITY MAY CHOOSE TO HAVE ONE APPLICATION AND FINANCIAL AID DISBURSAL PERIOD OR MORE THAN ONE. FOR EACH DISBURSAL PERIOD, THE AUTHORITY SHALL AWARD FINANCIAL AID AS FOLLOWS:
- (A) FINANCIAL AID MUST BE DISTRIBUTED FIRST TO ELIGIBLE CHILDREN OR YOUTH WHO RESIDE IN HOUSEHOLDS THAT ARE AT OR BELOW ONE HUNDRED PERCENT OF THE FEDERAL POVERTY LEVEL.

- (B) AFTER ALL ELIGIBLE CHILDREN OR YOUTH RESIDING IN HOUSEHOLDS AT OR BELOW ONE HUNDRED PERCENT OF THE FEDERAL POVERTY LEVEL WHO HAVE CHOSEN TO PARTICIPATE IN THE PROGRAM HAVE RECEIVED FINANCIAL AID, THE AUTHORITY SHALL DISTRIBUTE FINANCIAL AID TO ELIGIBLE CHILDREN OR YOUTH WHO RESIDE IN HOUSEHOLDS THAT ARE GREATER THAN ONE HUNDRED AND LESS THAN TWO HUNDRED PERCENT OF THE FEDERAL POVERTY LEVEL.
- (C) AFTER ALL ELIGIBLE CHILDREN OR YOUTH RESIDING IN HOUSEHOLDS THAT ARE GREATER THAN ONE HUNDRED AND LESS THAN TWO HUNDRED PERCENT OF THE FEDERAL POVERTY LEVEL WHO HAVE CHOSEN TO PARTICIPATE IN THE PROGRAM HAVE RECEIVED FINANCIAL AID, THE AUTHORITY SHALL DISTRIBUTE FINANCIAL AID TO ELIGIBLE CHILDREN OR YOUTH WHO RESIDE IN HOUSEHOLDS THAT ARE AT OR ABOVE TWO HUNDRED PERCENT OF THE FEDERAL POVERTY LEVEL.
- (IV) IN CALENDAR YEAR 2024 AND IN SUBSEQUENT CALENDAR YEARS, THE AUTHORITY SHALL DETERMINE THE FINANCIAL AID AWARD AMOUNTS TO BE PROVIDED TO ELIGIBLE CHILDREN OR YOUTH AND THE METHOD AND TIMING OF DISTRIBUTION.
- (V) In determining the manner in which families qualify for the program, the authority should ensure simple and easily understandable application forms and processes. The authority has control over when and how financial aid is distributed to approved providers that the parents choose, subject to administrative rules adopted by the board. Such financial aid must further be provided and administered in a manner that does not discriminate against any eligible child or youth, eligible child or youth,'s family, provider, or learning opportunity on the basis of race, ethnicity, color, native language, religious affiliation, national origin, gender, military status, sexual orientation, gender variance, marital status, or physical or mental disability.
- (g) CREATE MULTIPLE-YEAR FINANCIAL AID AS PRACTICABLE FOR LOW-INCOME ELIGIBLE CHILDREN OR YOUTH RESIDING IN HOUSEHOLDS THAT ARE LESS THAN TWO HUNDRED PERCENT OF THE FEDERAL POVERTY LEVEL TO ENSURE THOSE ELIGIBLE CHILDREN OR YOUTH HAVE THE ASSURANCE OF FUNDING FOR A MINIMUM OF A THREE-YEAR PERIOD REGARDLESS OF CHANGES TO THE FAMILY'S INCOME LEVEL AND TO PROVIDE STABILITY FOR THOSE CHILDREN OR YOUTH.
- (h) CREATE AND DEVELOP CRITERIA AND PROTOCOLS FOR ROLLOVER OF UNUSED FUNDS FOR EACH FINANCIAL AID RECIPIENT, FOR USE BY THE RECIPIENT IN ADDITIONAL LEARNING OPPORTUNITIES UNDER THE PROGRAM. ANY FINANCIAL AID OF A CHILD OR YOUTH WHO NO LONGER QUALIFIES AS AN ELIGIBLE CHILD OR YOUTH MUST REVERT BACK TO THE LEARNING ENRICHMENT AND ACADEMIC PROGRESS FUND. FINANCIAL AID FUNDS MAY ACCUMULATE FOR THREE YEARS, BUT UPON THE START OF THE FOURTH YEAR OF FUNDING, THE ENTIRETY OF THE FUNDS, EXCEPTING THE NEWLY AWARDED FOURTH-YEAR FUNDS, REVERT BACK TO THE LEARNING ENRICHMENT AND ACADEMIC PROGRESS FUND. AT THE TIME AN ELIGIBLE CHILD OR YOUTH REACHES THE AGE OF EIGHTEEN, ANY REMAINING FINANCIAL AID FOR THAT CHILD OR YOUTH MUST REVERT BACK TO THE LEARNING ENRICHMENT AND ACADEMIC PROGRESS FUND.
- (i) Cause to be conducted, and make publicly available, annual independent financial audits of the authority. Such audits must be conducted by certified public accountants and must be filed with the board no later than July 1 of each year for the previous calendar year. As a component of the audits, the auditor shall select a

REPRESENTATIVE SAMPLE OF PROVIDERS AND EVALUATE WHETHER THE FUNDS WERE USED FOR THE PURPOSES OUTLINED IN THIS SECTION. ADDITIONALLY, THE AUTHORITY MAY CONTRACT WITH A THIRD-PARTY EVALUATOR TO EVALUATE THE EFFICACY OF PROVIDERS. THE AUTHORITY SHALL REDACT ALL NAMES OF TAXPAYERS AND SOCIAL SECURITY NUMBERS OR TAX IDENTIFICATION NUMBERS BEFORE PUBLICLY RELEASING ANY AUDIT OR OTHER FINANCIAL REPORT.

- (j) To the maximum extent practicable, create and implement an evaluation system by January 1, 2024, to measure the impacts of learning opportunities provided to eligible students and to ensure that learning providers are rated by quantitative and qualitative results. This system must also incorporate parent and youth feedback and ratings and must be publicly and easily available for use by eligible children or youth and their families. At a minimum, these metrics and data must be collected, analyzed, and made publicly available annually. In designing the evaluation system, the authority shall prioritize:
- (I) THE DEVELOPMENT OF A RANGE OF IMPACT METRICS THAT MAY ENCOMPASS QUALITATIVE, QUANTITATIVE, SHORT-TERM, AND LONGITUDINAL DATA;
- (II) THE INTEGRATION OF AUTHORITY-DEVELOPED DATA SYSTEMS WITH DATA SYSTEMS IN SCHOOL DISTRICTS OR OTHER PUBLIC ENTITIES TO ASSESS FOR SHORT-TERM ACADEMIC IMPACT AND LONG-TERM LIFE OUTCOMES; AND
  - (III) THE PROTECTION OF STUDENT AND FAMILY PERSONAL IDENTIFYING INFORMATION.
- (4) IN ADDITION TO THE DUTIES SPECIFIED IN SUBSECTION (3) OF THIS SECTION, THE COLORADO LEARNING AUTHORITY HAS THE FOLLOWING DUTIES, SOME OR ALL OF WHICH MAY BE DELEGATED BY CONTRACT:
- (a) ADMINISTER, IN ACCORDANCE WITH CRITERIA ESTABLISHED UNDER SUBSECTION (3)(c) OF THIS SECTION, THE PUBLICATION, SOLICITATION, RECEIPT, EVALUATION, AND SELECTION OF APPLICATIONS FROM POTENTIAL PROVIDERS OF LEARNING OPPORTUNITIES UNDER THE PROGRAM TO WHICH PARENTS MAY DIRECT FINANCIAL AID;
- (b) ENTER INTO AGREEMENTS AND CONTRACTS AS NECESSARY WITH APPROVED PROVIDERS OF LEARNING OPPORTUNITIES UNDER THE PROGRAM;
- (c) DEVELOP, ESTABLISH, AND MANAGE A SYSTEM FOR RECEIPT, PROCESSING, AND EVALUATION OF APPLICATIONS FROM ELIGIBLE CHILDREN OR YOUTH;
- (d) ASSIST ELIGIBLE CHILDREN OR YOUTH, PARENTS, AND THEIR FAMILIES IN NAVIGATING AND SELECTING AMONG AVAILABLE LEARNING OPPORTUNITIES;
- (e) PROVIDE TECHNICAL, PROGRAMMATIC, AND CAPACITY BUILDING EXPERTISE AND FUNDING TO INCREASE THE NUMBER AND QUALITY OF PROVIDERS;
- (f) ESTABLISH, MANAGE, AND DISTRIBUTE FINANCIAL AID FOR ELIGIBLE CHILDREN OR YOUTH FUNDED BY THE LEARNING OPPORTUNITIES FUND TO PAY APPROVED PROVIDERS OF APPROVED LEARNING OPPORTUNITIES; AND

- (g) PROVIDE TECHNOLOGY SERVICES, SUBJECT TO CRITERIA ESTABLISHED AND DETERMINED BY THE AUTHORITY, FOR PURPOSES OF MONITORING AND TRACKING THE USE OF FINANCIAL AID BY ELIGIBLE CHILDREN OR YOUTH AND APPROVED PROVIDER PERFORMANCE AND PAYMENTS.
- (5) No more than ten percent of money from the learning enrichment and academic progress fund may be spent on administrative expenses in any fiscal year after the end of fiscal year 2025. The authority shall annually review the percentage of money from the learning enrichment and academic progress fund that can be spent on administrative expenses and reduce the percentage as possible.
- (6) THE AUTHORITY IS SUBJECT TO ALL THE APPLICABLE REQUIREMENTS OF THE "COLORADO OPEN RECORDS ACT", PART 2 OF ARTICLE 72 OF TITLE 24, C.R.S., AND THE "COLORADO OPEN MEETINGS LAW", PART 4 OF ARTICLE 6 OF TITLE 24, C.R.S.
- (7)(a) THE AUTHORITY SHALL ENSURE THAT THE LEARNING PROGRAM IS ADMINISTERED IN A MANNER THAT:
- (I) PROVIDES ASSISTANCE TO BENEFIT ELIGIBLE CHILDREN OR YOUTH ON BEHALF OF PARENTS WHO HAVE SPECIFICALLY AND INDEPENDENTLY CHOSEN A LEARNING OPPORTUNITY, NOT ANY PARTICULAR QUALIFIED PROVIDER;
- (II) DOES NOT DISCRIMINATE AGAINST ANY ELIGIBLE CHILD OR YOUTH, ELIGIBLE CHILD OR YOUTH'S FAMILY, OR PROVIDER'S RELIGIOUS AFFILIATION;
- (III) ENSURES THAT THE PROGRAM DOES NOT REQUIRE ANY COURSES IN RELIGION OR THEOLOGY; AND
- (IV) DOES NOT DENY ANY ELIGIBLE CHILD OR YOUTH THE PROGRAM'S BENEFITS BASED ON THE RELIGIOUS CHARACTER OF THE PROVIDER.
  - (b) NOTHING IN THIS SUBSECTION (7) GIVES ANY PERSON A PRIVATE CAUSE OF ACTION.
- **22-86.1-104.** Additional powers of the Colorado learning authority. (1) IN ADDITION TO ANY OTHER POWERS GRANTED TO THE AUTHORITY IN THIS ARTICLE <u>86.1</u>, THE AUTHORITY HAS THE FOLLOWING POWERS:
  - (a) TO ADOPT, HAVE, AND USE A SEAL AND TO ALTER THE SAME AT ITS PLEASURE;
- (b) TO SUE AND BE SUED;
- (c)(b) TO ENTER INTO ANY CONTRACT OR AGREEMENT NOT INCONSISTENT WITH THIS ARTICLE 86.1 OR THE LAWS OF THIS STATE AND TO AUTHORIZE THE EXECUTIVE DIRECTOR TO ENTER INTO CONTRACTS, EXECUTE ALL INSTRUMENTS, AND DO ALL THINGS NECESSARY OR CONVENIENT IN THE EXERCISE OF THE POWERS GRANTED IN THIS ARTICLE 86.1;
- (d)(c) TO PURCHASE, LEASE, TRADE, EXCHANGE, OR OTHERWISE ACQUIRE, MAINTAIN, HOLD, IMPROVE, MORTGAGE, LEASE, SELL, AND DISPOSE OF PERSONAL PROPERTY, WHETHER TANGIBLE OR INTANGIBLE, OR ANY INTEREST THEREIN; AND TO PURCHASE, LEASE, TRADE, EXCHANGE, OR OTHERWISE ACQUIRE REAL PROPERTY OR ANY INTEREST THEREIN AND TO MAINTAIN, HOLD, IMPROVE, MORTGAGE, LEASE, OR OTHERWISE TRANSFER SUCH REAL PROPERTY, SO LONG AS SUCH TRANSACTIONS DO NOT INTERFERE WITH THE MISSION OF THE AUTHORITY AS SPECIFIED IN SECTION 22-86.1-103;

- (e)(d) TO ACQUIRE SPACE, EQUIPMENT, SERVICES, SUPPLIES, AND INSURANCE NECESSARY TO CARRY OUT THE PURPOSES OF THIS ARTICLE 86.1;
- (f)(e) TO CONTRACT FOR AND TO ACCEPT ANY GIFTS, GRANTS, OR LOANS OF FUNDS, PROPERTY, OR ANY OTHER AID IN ANY FORM FROM THE FEDERAL GOVERNMENT, THE STATE, ANY STATE AGENCY, OR ANY OTHER SOURCE, OR ANY COMBINATION THEREOF, AND TO COMPLY, SUBJECT TO THE PROVISIONS OF THIS ARTICLE 86.1, WITH THE TERMS AND CONDITIONS THEREOF;
- (g)(f) TO FIX THE TIME AND PLACE OR PLACES AT WHICH ITS REGULAR AND SPECIAL MEETINGS ARE TO BE HELD;
- $\frac{(h)(g)}{(g)}$  To adopt and from time to time amend or repeal bylaws and rules and regulations consistent with the provisions of this article 86.1;
- (i)(h) TO APPOINT A TREASURER OF THE BOARD AND SUCH OTHER OFFICERS AS THE BOARD OF DIRECTORS MAY DETERMINE AND PROVIDE FOR THEIR DUTIES AND TERMS OF OFFICE;
- (j)(i) TO APPOINT AN EXECUTIVE DIRECTOR AND SUCH AGENTS, EMPLOYEES, AND PROFESSIONAL AND BUSINESS ADVISERS AS MAY FROM TIME TO TIME BE NECESSARY IN ITS JUDGMENT TO ACCOMPLISH THE PURPOSES OF THIS ARTICLE 86.1, TO FIX THE COMPENSATION OF SUCH EXECUTIVE DIRECTOR, EMPLOYEES, AGENTS, AND ADVISERS, AND TO ESTABLISH THE POWERS AND DUTIES OF ALL SUCH AGENTS, EMPLOYEES, AND OTHER PERSONS CONTRACTING WITH THE AUTHORITY;
- (k)(j) TO MAKE AND EXECUTE AGREEMENTS, CONTRACTS, OR OTHER INSTRUMENTS NECESSARY OR CONVENIENT TO THE EXERCISE OF THE POWERS AND FUNCTIONS OF THE AUTHORITY UNDER THIS ARTICLE 86.1, INCLUDING BUT NOT LIMITED TO, CONTRACTS WITH ANY PERSON, FIRM, CORPORATION, STATE AGENCY, LOCAL GOVERNMENT, OR OTHER ENTITY; AND
- (1)(k) TO HAVE AND EXERCISE ALL RIGHTS AND POWERS NECESSARY OR INCIDENTAL TO OR IMPLIED FROM THE SPECIFIC POWERS GRANTED IN THIS ARTICLE 86.1, WHICH SPECIFIC POWERS MUST NOT BE CONSIDERED AS A LIMITATION UPON ANY POWER NECESSARY OR APPROPRIATE TO CARRY OUT THE PURPOSES AND INTENT OF THIS ARTICLE 86.1.
- **22-86.1-105.** Colorado learning authority board of directors powers and duties. (1) The authority consists of a board of directors, appointed pursuant to subsection (2) of this section, and any staff or contract employees hired by the authority as authorized by Law. Any staff hired by the authority shall be deemed are employees subject to the state personnel system of this state as defined in section 13 of article XII of the state constitution and article 50 of title 24; except that, all positions classified by the authority as professional officers and professional staff of the authority are declared to be educational in nature and exempt from the state personnel system.
- (2) THE BOARD CONSISTS OF NINE MEMBERS, NO MORE THAN FIVE OF WHOM ARE MEMBERS OF THE SAME POLITICAL PARTY. MEMBERS MUST BE APPOINTED BY THE GOVERNOR, WITH THE CONSENT OF THE SENATE.
- (a) Members of the initial board must be appointed by January 15, 2022. In Making the appointments, the governor shall seek board members who have significant experience in start-up enterprises and delivering educational services to low-income children, including, for example, expertise in:

- (I) E-COMMERCE OR PAYMENT SYSTEMS;
- (II) CYBERSECURITY;
- (III) ORGANIZATIONAL START-UP AND STRUCTURE;
- (IV) NONPROFIT EXPERIENCE WITH SERVICES FOR LOW-INCOME FAMILIES AND COMMUNITIES;
- (V) Experience in Kindergarten through 12th grade education, including but not limited, to educators and administrators;
  - (VI) CONSUMER TECHNOLOGY THAT CONNECTS PROVIDERS WITH CONSUMERS;
  - (VII) OVERSEEING USER-DIRECTED ACCOUNTS; AND
  - (VIII) DATABASE CREATION OR MANAGEMENT.
- (b) AT LEAST ONE MEMBER OF THE INITIAL BOARD MUST BE A PARENT OF A CHILD WHO WOULD QUALIFY AS A PRIORITIZED ELIGIBLE CHILD OR YOUTH FOR THE PROGRAM.
  - (c) Members of the initial board shall serve a single term of three years.
- (d) The term of any member appointed prior to January 1, 2025 Shall expires on December 31, 2024. The governor shall make new appointments to the board for terms beginning on or after January 1, 2025 by selecting new board members from a list of recommended candidates generated by the initial board through a process open to applications from the public. The governor shall appoint all subsequent new board members from a list of recommended candidates generated by the then-existing board through a process open to applications from the public. Each list must provide a minimum of three recommended candidates for each position to be appointed, or such lesser number as there are applications. After January 1, 2025, the board shall consist of one resident of each congressional district of the state and one or two at-large members, depending on the number of congressional districts in the state at the time of appointment to ensure an odd number of board members. After January 1, 2025, members of the board shall be as follows:
- (I) AT LEAST FOUR MEMBERS WHO ARE A PARENT OR LEGAL GUARDIAN OF A CHILD WHO IS FIVE YEARS OF AGE OR OLDER BUT WHO IS UNDER SEVENTEEN YEARS OF AGE;
- (II) TWO REPRESENTATIVES OF A NONPROFIT ORGANIZATION THAT HAS A FOCUS ON SERVICES FOR LOW-INCOME FAMILIES AND COMMUNITIES; AND
- (III) AT LEAST THREE MEMBERS WHO HAVE EXPERIENCE WORKING WITH CHILDREN WHO ARE FIVE YEARS OF AGE OR OLDER BUT WHO ARE UNDER EIGHTEEN YEARS OF AGE, INCLUDING BUT NOT LIMITED TO, EDUCATORS AND ADMINISTRATORS.
- (e) Members of the board appointed on or after January 1, 2025 Shall-serve for three-year terms; except that, members appointed from an odd-numbered congressional district shall serve an initial term of two years. After January 1, 2025, members of the board may serve up to three consecutive terms, and members shall beare subject to removal as provided in article IV, section 6 of the Colorado Constitution.

- (3) AS SOON AS REASONABLY PRACTICABLE, THE INITIAL BOARD OF DIRECTORS SHALL ESTABLISH A LEARNING OPPORTUNITIES PARENT ADVISORY COUNCIL AND A LEARNING OPPORTUNITIES PROVIDER ADVISORY COUNCIL TO:
- (a) PROVIDE INPUT TO THE BOARD CONCERNING THE PROGRAM, ELIGIBILITY OF CHILDREN AND YOUTH, CRITERIA FOR QUALIFICATIONS OF LEARNING PROVIDERS, FINANCIAL AID DISTRIBUTION, AND ALL OTHER MATTERS OF IMPLEMENTING THE LEARNING PROGRAM; AND
- (b) PROVIDE RECOMMENDATIONS TO THE APPOINTING BODIES AUTHORITY FOR PARENT REPRESENTATION ON THE BOARD.
- (4) MEMBERS OF THE ONGOING BOARD MAY NOT DURING THEIR TERMS OF SERVICE BE EMPLOYED BY OR CONTRACT WITH PERSONS THAT PROVIDE OR OFFER TO PROVIDE LEARNING OPPORTUNITIES UNDER THE PROGRAM.
- (5) Members of the initial and ongoing boards may receive a per diem of up to two hundred dollars for attendance at regularly scheduled meetings of the board at the discretion of the chair based on financial hardship and are reimbursed for actual and necessary expenses incurred while performing official duties, together with mileage at the rate at which members of the general assembly are reimbursed pursuant to section 2-2-317. A member of the board who is a state officer or employee shall not claim per diem compensation, but must be reimbursed for actual and necessary expenses incurred while performing official duties, together with mileage at the rate at which members of the general assembly are reimbursed pursuant to section 2-2-317.
- (6)(a) THE INITIAL AND ONGOING BOARDS MUST ALSO CONSIST OF FOUR NONVOTING MEMBERS, THREE OF WHOM ARE APPOINTED BY THE BOARD CHAIR AND ONE BY THE EXECUTIVE DIRECTOR OF THE COLORADO COMMISSION OF INDIAN AFFAIRS.
  - (b) THE NONVOTING MEMBERS MUST:
  - (I) BE FOURTEEN YEARS OF AGE OR OLDER BUT UNDER NINETEEN YEARS OF AGE; AND
- (II) BE ENROLLED IN AND ATTENDING A TRIBAL OR COLORADO JUNIOR HIGH, MIDDLE, OR HIGH SCHOOL, INCLUDING AN ONLINE OR CHARTER SCHOOL OR APPROVED FACILITY SCHOOL AS DEFINED IN SECTION 22-2-402; BE PARTICIPATING IN A NONPUBLIC, HOME-BASED EDUCATIONAL PROGRAM; BE PARTICIPATING IN A HIGH SCHOOL EQUIVALENCY EXAMINATION PROGRAM; OR HAVE OBTAINED A HIGH SCHOOL DIPLOMA THROUGH SUCCESSFUL COMPLETION OF A HIGH SCHOOL EQUIVALENCY EXAMINATION, AS DEFINED IN SECTION 22-33-102 (8.5).
- (c) The initial appointments for nonvoting members of the board of directors must be completed by June 1, 2022. Nonvoting members serve for two-year terms, except that, as determined by the board chair, two nonvoting members initially appointed to the board will serve for one year. Nonvoting members of the board may serve up to two consecutive terms. Nonvoting members of the board may receive a per diem of up to two hundred dollars for attendance at regularly scheduled meetings of the board at the discretion of the chair based on financial hardship and are reimbursed for actual and necessary expenses incurred while performing official duties, together with mileage at the rate at which members of the general assembly are reimbursed pursuant to section 2-2-317.

- (7) THE BOARD HAS THE FOLLOWING POWERS AND DUTIES:
- (a) TO HIRE AN EXECUTIVE DIRECTOR;
- (b) To establish and oversee the program created by this article 86.1, assuring that as much funding as practicable is dedicated to the provision of financial aid and assistance to eligible children or youth and their families in finding and selecting available learning opportunities;
- (c) TO OBTAIN THE SERVICES OF EXPERT CONSULTANTS AS NECESSARY AND APPROPRIATE FOR THE PERFORMANCE OF ITS DUTIES AND RESPONSIBILITIES;
- (d) To elect one director as chair of the board and another director as chairman pro tem of the board; and
- (e) TO PERFORM ALL SUCH ACTIONS AS MAY BE NECESSARY AND APPROPRIATE TO CARRY OUT THE DUTIES AND RESPONSIBILITIES SPECIFIED IN THIS ARTICLE 86.1.
- **22-86.1-106.** Learning enrichment and academic progress fund creation crediting of money to fund use of fund. (1) The Learning enrichment and academic progress fund is hereby created in the state treasury. The fund is administered by the authority and consists of all money transferred or credited to the fund pursuant to subsections (2), (3), and (4) of this section and section 39-28.8-203(1)(c). All interest and income earned on the deposit and investment of money in the fund must be credited to the fund and must not be transferred to the general fund or any other state fund at the end of any state fiscal year.
- (2) THE AUTHORITY MAY SEEK, ACCEPT, AND EXPEND ANY GIFTS, GRANTS, DONATIONS, LOANS OF FUNDS, PROPERTY, OR ANY OTHER REVENUE OR AID IN ANY FORM FROM THE FEDERAL GOVERNMENT, THE STATE, ANY STATE AGENCY, ANY OTHER PUBLIC SOURCE, ANY PRIVATE SOURCE, OR ANY COMBINATION THEREOF, AND ANY SUCH MONETARY RECEIPTS MUST BE CREDITED TO THE FUND AND ANY SUCH IN-KIND RECEIPTS MUST BE APPLIED FOR THE BENEFIT OF THE FUND.
- (3) At the end of the third and fourth quarters of state fiscal year 2021-22, the state treasurer shall transfer from the general fund to the learning enrichment and academic progress fund the same amount of money transferred to the state public school fund pursuant to section 36-1-116(1)(d). For that state fiscal year, an amount of state general fund revenue equal to the total amount of such transfers shall be exempt from all revenue, spending, and other limitations under section 20 of article X of the state constitution and any other law.
- (4) At the end of each state fiscal year, beginning with the fiscal year commencing July 1, 2022, the state treasurer shall transfer from the general fund to the Learning enrichment and academic progress fund the same amount of money transferred to the state public school fund pursuant to section 36-1-116(1)(d). For each state fiscal year an amount of state general fund revenue equal to the amount of such transfer shall be exempt from all revenue, spending, and other limitations under section 20 of article X of the state constitution and any other law.
- (5) THE MONEY TRANSFERRED OR CREDITED TO THE FUND, INCLUDING ANY INCOME AND INTEREST DERIVED FROM THE DEPOSIT AND INVESTMENT OF SUCH MONEY, IS EXEMPT FROM ANY

RESTRICTION ON SPENDING, REVENUE, OR APPROPRIATIONS, INCLUDING THE RESTRICTIONS OF SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION OR ANY OTHER LAW.

- (6) The <u>Moneys Money</u> in the fund <u>Are is</u> continuously appropriated to the authority for the direct and indirect costs of carrying out the provisions of this article 86.1.
- **SECTION 2**. In Colorado Revised Statutes, section 36-1-116, **amend** (1)(a)(II)(A) and (1)(b)(I); and **add** (1)(d) as follows:
- **36-1-116.** Disposition of rentals, royalties, and timber sale proceeds. (1)(a)(II)(A) Except as provided in subsections (1)(a)(II)(B), and (1)(a)(II)(C), AND (1)(d), for the 2010-11 state fiscal year and each state fiscal year thereafter, the proceeds received by the state for the sale of timber on public school lands, lease payments and rental payments for said lands, rental payments for the use and occupation of the surface of said lands, and rentals or lease payments for sand, gravel, clay, stone, coal, oil, gas, geothermal resources, gold, silver, or other minerals on said lands other than proceeds, rentals, and payments allocated to the state land board trust administration fund pursuant to section 36-1-145(3) or credited to the public school capital construction assistance fund created in section 22-43.7-104(1),C.R.S., pursuant to section 22-43.7-104(2)(b)(I), C.R.S., shall be credited to the permanent school fund and shall become part of the principal of the permanent school fund.
- (b)(I) Except for royalties and other payments allocated to the state land board trust administration fund pursuant to section 36-1-145(3) or credited to the public school capital construction assistance fund created in section 22-43.7-104(1), C.R.S., pursuant to section 22-43.7-104(2)(b)(I), C.R.S., except as provided in subparagraph (II) of this paragraph (b), and except as provided in paragraph PARAGRAPHS (c) AND (d) of this subsection (1), royalties and other payments for the depletion or extraction of a natural resource on said lands shall be credited to the permanent school fund.
- (d) (I) FOR THE THIRD AND FOURTH QUARTERS OF STATE FISCAL YEAR 2021-22, ANY AMOUNTS TO BE CREDITED OR TRANSFERRED TO THE PERMANENT SCHOOL FUND PURSUANT TO SUBSECTIONS (1)(a)(II)(A) AND (1)(b)(I) OF THIS SECTION SHALL INSTEAD BE TRANSFERRED TO THE STATE PUBLIC SCHOOL FUND CREATED IN SECTION 22-54-114.
- (II) BEGINNING WITH THE STATE FISCAL YEAR COMMENCING JULY 1, 2022, ANY AMOUNTS TO BE CREDITED OR TRANSFERRED TO THE PERMANENT SCHOOL FUND PURSUANT TO SUBSECTIONS (1)(a)(II)(A) AND (1)(b)(I) OF THIS SECTION IN EXCESS OF TWENTY MILLION DOLLARS SHALL INSTEAD BE TRANSFERRED TO THE STATE PUBLIC SCHOOL FUND CREATED IN SECTION 22-54-114.
- **SECTION 3.** In Colorado Revised Statutes, 39-28.8-202, **amend** (1)(a)(I) and (1)(b) as follows:
- **39-28.8-202. Retail marijuana sales tax.** (1)(a)(I)(A) In addition to the tax imposed pursuant to part 1 of article 26 of this title 39 and the sales tax imposed by a local government pursuant to title 29, 30, 31, or 32, but except as otherwise set forth in subsections (1)(a)(II) and (1)(a)(III) of this section, THERE IS IMPOSED UPON ALL SALES OF RETAIL MARIJUANA AND RETAIL MARIJUANA PRODUCTS BY A RETAILER A TAX AT RATES SPECIFIED IN THIS SUBSECTION (1)(a)(I).

- (B) Beginning January 1, 2014, and through June 30, 2017, there is imposed upon all sales of retail marijuana and retail marijuana products by a retailer a tax at the rate of ten percent of the amount of the sale.
- (C) Beginning July 1, 2017, there is imposed upon all sales of retail marijuana and retail marijuana products by a retailer a tax at the rate of fifteen percent of the amount of the sale.
- (D) Beginning January 1, 2022, there is imposed upon all sales of retail marijuana and retail marijuana products by a retailer, in addition to the fifteen percent tax imposed by subsection (1)(a)(I)(C) of this section, a tax of three percent of the amount of the sale through December 31, 2022, a tax of four percent of the amount of the sale beginning January 1, 2023 and through December 31, 2023, and a tax of five percent of the amount of the sale beginning January 1, 2024.
- (E) The tax imposed by this section is computed in accordance with schedules or forms prescribed by the executive director of the department; except that a retail marijuana store is not allowed to retain any portion of the retail marijuana sales tax collected pursuant to this part 2 to cover the expenses of collecting and remitting the tax. The executive director may promulgate rules to implement this section.
- (b) The maximum tax rate that may be imposed pursuant to this section is fifteen percent PLUS THE APPLICABLE TAX RATE SPECIFIED IN SUBSECTION (1)(a)(I)(D) OF THIS SECTION. At any time on or after January 1, 2014 January 1, 2022, the general assembly may, by a bill enacted by the general assembly and that becomes law:
- (I) Establish a tax rate to be imposed pursuant to this subsection (1) that is lower than <u>fifteen</u> <u>percent of the sale of retail marijuana or retail marijuana products</u> SUCH MAXIMUM TAX RATE; or
- (II) After establishing a tax rate that is lower than establishing a tax rate that is lower than fifteen percent pursuant to subparagraph (I) of this paragraph (b) SUCH MAXIMUM TAX RATE LOWERING THE TAX RATE PURSUANT TO SUBSECTION (1)(b)(I) OF THIS SECTION, increase the tax rate to be imposed pursuant to this subsection (1); except that, in no event shall the general assembly increase the tax rate above fifteen percent of the sale of retail marijuana or retail marijuana products SUCH THE MAXIMUM TAX RATE SPECIFIED IN THIS SUBSECTION (1)(b). Notwithstanding any other provision of law, an increase in the tax rate pursuant to this subparagraph (II) shall not require voter approval subsequent to the voter approval required pursuant to part 4 of this article.
- **SECTION 4.** In Colorado Revised Statutes, 39-28.8-203, **amend** (1)(a)(I) and (1)(b)(I.5) introductory portion and **add** (1)(c) as follows:
- **39-28.8-203. Disposition of collections definitions.** (1) The proceeds of all money collected from the retail marijuana sales tax are initially credited to the old age pension fund created in section 1 of article XXIV of the state constitution in accordance with paragraphs (a) and (f) of section 2 of article XXIV of the state constitution and thereafter are transferred to the general fund in accordance with section 7 of article XXIV of the state constitution. For each fiscal year in which a tax is collected pursuant to this part 2, an amount shall be appropriated or distributed from the general fund as follows:

- (a)(I) Before July 1, 2017, an amount equal to fifteen percent of the gross retail marijuana sales tax revenue collected by the department is apportioned to local governments. On and after July 1, 2017, an amount equal to ten percent of the gross retail marijuana sales tax revenue collected by the department, EXCLUDING REVENUE ATTRIBUTABLE TO THE ADDITIONAL TAX IMPOSED BY SECTION 39-28.8-202(1)(a)(I)(D), is apportioned to local governments. The city or town share is apportioned according to the percentage that retail marijuana sales tax revenue collected by the department within the boundaries of the city or town bear to the total retail marijuana sales tax revenue collected by the department. The county share is apportioned according to the percentage that retail marijuana sales tax revenue collected by the department in the unincorporated area of the county bear to total retail marijuana sales tax revenue collected by the department.
- (b)(I.5) On and after July 1, 2018, of the ninety percent of the gross retail marijuana sales tax revenue in the general fund remaining after the allocation to local governments required by subsection (1)(a)(I) of this section is made, AND EXCLUDING REVENUE ATTRIBUTABLE TO THE ADDITIONAL TAX IMPOSED BY SECTION 39-28.8-202(1)(a)(I)(D), the state treasurer shall retain fifteen and fifty-six one-hundredths percent in the general fund for use for any lawful purpose and shall transfer from the general fund:
- (c) On and after January 1, 2022, the state treasurer shall transfer monthly from the general fund to the learning enrichment and academic progress fund created by section 22-86.1-106 all revenue collected by the department attributable to the additional tax imposed by section 39-28.8-202(1)(a)(I)(D).

## **SECTION 5.** In Colorado Revised Statutes, **amend** 39-28.8-204 as follows:

- **39-28.8-204.** Revenue and spending limitations. (1) Notwithstanding any limitations on revenue, spending, or appropriations contained in section 20 of article X of the state constitution or any other provision of law, any revenues generated by the retail marijuana sales tax imposed pursuant to this part 2 as approved by the voters at the statewide election in November 2013, may be collected and spent as voter-approved revenue changes and shall not require voter approval subsequent to the voter approval required pursuant to part 4 of this article.
- (2) Notwithstanding any limitations on revenue, spending, or appropriations contained in Section 20 of article X of the State constitution or any other provision of Law, any revenues generated by the additional retail marijuana sales tax imposed by Section 39-28.8-202(1)(a)(I)(D), as approved by the voters at the Statewide election in November 2021, may be collected and spent as a voter-approved revenue change.