



Colorado
Legislative
Council
Staff

Room 029 State Capitol, Denver, CO 80203-1784
(303) 866-3521 FAX: 866-3855 TDD: 866-3472

MEMORANDUM

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November 16, 2010

TO: Interested Persons

FROM: Kate Watkins, Economist, 303-866-6289

SUBJECT: Constitutional Spending and Revenue Mandates

This memorandum provides a ten-year history of actions taken by the General Assembly that have affected constitutionally-required programs or constitutionally-dedicated revenue.

Constitutional Spending and Revenue Mandates

The Colorado Constitution requires a certain level of state spending on preschool through grade 12 (P-12) education and also requires the state to reimburse local governments for the senior homestead and disabled veteran property tax exemptions. In addition to these spending mandates, the Constitution requires certain revenue sources to be dedicated or allocated to certain programs or for specific purposes. These revenue sources are as follows:

- State Lottery revenue;
- limited gaming revenue;
- a portion of income tax revenue;
- Amendment 35 tobacco tax revenue;
- State Land Board revenue;
- transportation-related revenue; and
- a portion of sales and use tax and liquor excise tax revenue.

State laws complement these constitutional requirements, allowing the General Assembly to implement mandated programs or distribute dedicated revenue. The following describes constitutional spending mandates, constitutionally-dedicated revenue requirements, and recent actions by the General Assembly that affect the implementation of these requirements.

Constitutional Spending Mandates

P-12 education funding. In 2000, Colorado voters approved Amendment 23, which requires a certain level of funding for P-12 education under the Colorado Constitution starting FY 2001-02.¹ Amendment 23 mandates spending in the following ways:

- *State contribution to base per pupil funding.* The General Assembly is required to increase base per pupil funding by at least inflation plus one percentage point for FY 2001-02 through FY 2010-11, and by at least the rate of inflation thereafter.
- *Maintenance of effort.* From FY 2001-02 through FY 2010-11, Amendment 23 requires General Fund appropriations for all P-12 programs to grow by at least 5 percent unless Colorado personal income grows less than 4.5 percent between the two calendar years preceding the appropriation.

While the maintenance of effort mandate is funded solely through the General Fund, the base per pupil mandate can be funded through local sources, the General Fund, the State Education Fund, and other cash funds. The same General Fund dollars can be used to meet both mandates.

- *Categorical funding.* Programs designed to serve particular groups of students (e.g., students with limited proficiency in English) or particular student needs (e.g., transportation to and from school) have traditionally been referred to as "categorical" programs. Amendment 23 requires the General Assembly to increase total state funding for all categorical programs annually by at least the rate of inflation plus one percent for FY 2001-02 through FY 2010-11, and by at least the rate of inflation thereafter.

Appendix A on page 9 shows a ten-year history of funding for P-12 education.

Actions by the General Assembly. Each year, the General Assembly sets the level of funding for P-12 education through two bills. The "Long Bill" appropriates most of the money distributed to school districts under current law, while a separate school finance bill amends the "Public School Finance Act of 1994."² In 2010, **House Bill 10-1369** amended the Public School Finance Act of 1994 to modify P-12 school funding for FY 2010-11. The bill applies a district-level "budget stabilization factor" to total program funding to determine the state share of funding and is expected to reduce the state share of statewide school funding by \$365.4 million.

¹ Article IX, Section 17, Colorado Constitution.

² Section 22-54-101 et. seq., C.R.S.

Property tax exemptions. Voters approved adding the senior homestead and disabled veterans property tax exemptions to the Colorado Constitution in November 2000 and 2006, respectively.³ Under these exemptions, the first 50 percent of up to \$200,000 of a residential property's market value is exempt from the property tax. The state is constitutionally-required to reimburse local governments for the property tax revenue reductions resulting from the exemption. This reimbursement is paid from the General Fund.

Actions by the General Assembly. The constitution allows the General Assembly to statutorily⁴ adjust the dollar amount of the market value of a home, but not the percentage of that dollar amount, that is exempt from property tax. This dollar amount for the senior homestead property tax exemption was adjusted to zero for tax years 2003, 2004, 2005, 2009, 2010, and 2011. Table 1 shows a history of the fiscal impact of the exemptions and actions by the General Assembly to reduce the dollar amount of the market value of the exemptions.

**Table 1
Property Tax Exemption Amounts and
Bills that Reduced the Exemption**

Tax Year	Senior Homestead Exemption		Disabled Veterans Exemption	
	General Fund Expenditure	Legislative Action	General Fund Expenditure	Legislative Action
2002	\$61.5 million	None	NA	None
2003	\$0	Senate Bill 03-265	NA	None
2004	\$0		NA	None
2005	\$0		NA	None
2006	\$74.2 million	None	\$0.7 million	None
2007	\$79.2 million	None	\$1.1 million	None
2008	\$84.5 million	None	\$1.3 million	None
2009	\$0	Senate Bill 09-276	\$1.5 million*	None
2010	\$0	Senate Bill 10-190	\$1.7 million*	None
2011	\$0		\$1.9 million*	None

Source: Colorado Division of Property Taxation.

*Legislative Council Staff estimates.

NA = Not applicable. The disabled veterans exemption was not available until tax year 2006.

³ Article X, Section 3.5, Colorado Constitution.

⁴ Section 39-3-203, C.R.S.

Constitutionally-Dedicated Revenue

Colorado Lottery revenue. The Colorado Lottery has been in operation since 1983. Prior to 1992, the General Assembly determined the distribution of Lottery Fund moneys. In November 1992, Colorado's voters approved the Great Outdoors Colorado (GOCO) Amendment to the Colorado Constitution.⁵ The amendment mandated the distribution of net proceeds from the Lottery, after prizes and administrative expenses, as follows:

- 40 percent to the Conservation Trust Fund to be distributed to local governments for parks, recreation, and open space purposes;
- 10 percent to the Division of Parks and Outdoor Recreation to acquire or improve parks, recreation areas, and trails; and
- remaining funds up to \$35 million (adjusted for inflation using 1992 as the base year) to the Great Outdoors Colorado (GOCO) Fund. Lottery proceeds above this cap (the "spillover") are allocated to the General Fund.

In November 2000, voters approved Referendum E, which allows the lottery to participate in multi-state games such as Powerball. The passage of this measure changed the constitutionally-mandated distribution formula to allow some lottery moneys that were initially distributed to the General Fund (GOCO spillover money) to be used to address health and safety issues in public schools.

Appendix B on page 10 shows a ten-year distribution history of Lottery revenue.

Actions by the General Assembly. The General Assembly has statutorily determined how Lottery spillover money is distributed.⁶ Current law transfers these funds to the Public School Capital Construction Assistance Fund to fund P-12 school projects. In FY 2009-10, this amount totaled about \$100,000.

Limited gaming revenue. In 1990, Colorado voters approved a constitutional amendment to permit limited gaming in Central City, Cripple Creek, and Black Hawk.⁷ Gaming began in these communities in October 1991. The Amendment placed the following limits on gaming:

- single bets could not exceed \$5;
- only slot machines, blackjack, and poker games were allowed; and
- casinos had to close between 2:00 a.m. and 8:00 a.m.

Amendment 50, which was passed by voters in 2008, allowed Central City, Black Hawk, and Cripple Creek to vote to extend the hours of operation of casinos, to add the games of roulette and craps, and to increase the maximum amount that can be wagered on any single bet from \$5 to \$100.

⁵ Article XXVII, Section 3, Colorado Constitution.

⁶ Section 22-43.7-104, (2) (b) (III), C.R.S.

⁷ Article XVIII, Section 9, Colorado Constitution.

Gaming revenues are generated from gaming taxes on the adjusted gross proceeds, fines, and device, application, and licensing fees. Pursuant to the Colorado Constitution, net proceeds from pre-Amendment 50 limited gaming, after prizes and administrative expenses, are distributed as follows:

- 12 percent to Gilpin and Teller counties;
- 10 percent to the cities of Central City, Black Hawk, and Cripple Creek;
- 28 percent to the State Historical Fund; and
- 50 to the General Fund or any other fund designated by the General Assembly.

New gaming revenue from Amendment 50 is constitutionally distributed as follows:

- 78 percent to the community college system;
- 12 percent to Gilpin and Teller counties; and
- 10 percent to Central City, Black Hawk, and Cripple Creek.

Actions by the General Assembly. The General Assembly may determine the allocation of the gaming revenue distributed to the General Fund. Historically, the General Assembly has done so using a statutory distribution.⁸ Appendix C on page 11 shows a ten-year history of the limited gaming revenue distribution.

Dedicated income tax revenue for P-12 education spending. In addition to the constitutional spending mandates listed above, Amendment 23 requires one-third of one percent of federal taxable income in the state to be credited to the State Education Fund and used only to fund P-12 education. This is equal to about 7.198 percent of the revenue from state income taxes. Appendix A on page 9 shows the funding history under the constitutional requirements for P-12 education.

Actions by the General Assembly. The General Assembly may statutorily determine how funds are appropriated from the State Education Fund to fund education programs. This typically occurs each year through the "Long Bill" and a school finance bill amending the "Public School Finance Act of 1994."

Amendment 35 tobacco tax revenue. In 2004, voters approved Amendment 35, which increased the tax on a pack of cigarettes from 20 cents to 84 cents and increased tax on other tobacco products from 20 percent to 40 percent of the price. Under Amendment 35, this additional tax revenue is constitutionally-required to be appropriated as follows:⁹

- 46 percent to expand the Children's Basic Health Plan (CBHP) and Medicaid;
- 19 percent to fund comprehensive primary care;
- 16 percent to fund statewide tobacco education programs;
- 16 percent to fund programs supporting prevention, early detection and treatment of cancer and cardiovascular and pulmonary diseases;

⁸ Section 12-47.1-701, C.R.S.

⁹ Article X, Section 21, Colorado Constitution.

- 3 percent credited to the General Fund and the Old Age Pension Fund, and dedicated to offsetting the impact of lower revenue on local governments resulting from lower cigarette and tobacco sales as a result of the tax.

Funding may not be used to supplant other sources of funding for health-related purposes. If the General Assembly, by two-thirds vote and approval of the Governor, declares a fiscal emergency, Amendment 35 tobacco tax revenue may be used for any health-related purpose.

Actions by the General Assembly. The General Assembly has statutorily determined how funds are distributed to meet the revenue requirements of the constitution.¹⁰ Appendix D on page 12 shows the distributions of Amendment 35 tobacco tax revenue over the last ten years. Additionally, the following summarizes the actions taken by the General Assembly in recent years that affected the distribution of Amendment 35 tobacco tax revenue:

- **Senate Joint Resolution 09-035** declares a state fiscal emergency for FY 2009-10, which allowed tobacco tax revenues to be used in that year for any health-related purpose. **Senate Bill 09-271** utilizes the fiscal emergency declared by Senate Joint Resolution 09-035 to appropriate \$27.4 million in tobacco tax moneys to the Department of Health Care Policy and Financing for medical services premiums.
- The Colorado Constitution does not specify how interest earnings on tobacco tax revenue is spent. **Senate Bill 09-270** allows interest earnings from Amendment 35 tobacco tax revenue to be transferred to the General Fund in FY 2008-09 through FY 2011-12. Cumulatively, for all four fiscal years, transfers are expected to total about \$15.5 million.
- **House Bill 10-1381** utilizes the state fiscal emergency declared for FY 2010-11 by **Senate Joint Resolution 10-010** to allow tobacco tax revenue to be used in FY 2010-11 to offset expenditures for persons enrolled in Medicaid or the CBHP, based on the programs' enrollments as of January 1, 2005. The bill appropriates \$25.7 million to the Department of Health Care Policy and Financing from the Tobacco Education Programs Fund; the Prevention, Early Detection and Treatment Fund; and the Health Disparities Grant Program Fund.

State Land Board revenue. The enabling act of the State of Colorado provides that certain lands in the state be designated to support certain beneficiaries, the largest of which is the state's public school system. Under the Colorado Constitution, revenue earned from the school lands must be used to support the state's public schools. This revenue includes income from:

- rental income, land surface leases, and timber sales;
- mineral royalties;
- revenue from the sale of any state school lands; and
- interest and investment income earned on the Public School Fund.

¹⁰ Section 24-22-117, C.R.S.

Some of this revenue is deposited into the Public School Fund (referred to as the permanent fund), which, under the Colorado Constitution, must remain in perpetuity, while interest and other income earned in the fund must be spent on the state's public schools.¹¹ Proceeds from the sale of state school lands are required to be held in the Public School Fund.

Actions by the General Assembly. Prior to 2008, most of the revenue from public lands was deposited into the permanent fund. In 2008, the General Assembly passed **House Bill 08-1335**, the Building Excellent Schools Today (BEST) Act. The bill changed the financing of capital construction for public school buildings by consolidating several sources of revenue from public lands as well as other sources into the Public School Capital Construction Assistance Fund.¹²

In 2009 and 2010, the General Assembly passed **Senate Bills 09-260** and **10-150**, respectively. These bills diverted rental income, interest income, and other public land revenue that otherwise would have been deposited into the permanent fund to school finance. Table 2 summarizes these diversions.

Table 2
Land Revenue Diversions from the Permanent Fund to Fund School Finance

Fiscal Year	Bill Number	Diversion
FY 2008-09	Senate Bill 09-260	\$24.6 million
FY 2009-10		\$37.0 million
FY 2010-11	Senate Bill 10-150	\$31.6 million

Source: Legislative Council Staff estimates.

Transportation-related revenue. The Colorado Constitution requires that all license and registration fees, fuel excise taxes, and any other charges relating to the operation of motor vehicles in the state be dedicated for the construction, maintenance, and supervision of the state's public highways.¹³

Actions by the General Assembly. The General Assembly may statutorily determine the revenue source and distribution of transportation revenue under this constitutional requirement and the TABOR Amendment.¹⁴ For example, Highway Users Tax Fund (HUTF) revenue is generally distributed to the Colorado Department of Transportation, counties, and cities based on statutory formulas.¹⁵ Table 3 shows the a ten-year history of the allocation of HUTF revenue.

¹¹ Article IX, Sections 3 and 5, Colorado Constitution.

¹² Section 22-43.7-101 et. seq., C.R.S.

¹³ Article X, Section 18, Colorado Constitution.

¹⁴ Article X, Section 20, Colorado Constitution.

¹⁵ See generally Section 43-4-205 to 43-4-208, C.R.S.

Recent actions by the General Assembly that affected transportation-related revenue include **Senate Bill 09-108**, commonly referred to as "FASTER." Starting FY 2009-10, FASTER increased fees, fines, and surcharges to provide \$200 million to \$250 million in new annual funding for statewide transportation improvements. The majority of this new revenue goes to the HUTF.

Table 3
Highway Users Tax Fund Allocation
Dollars in Thousands

Fiscal Year	Off-the-Top	State	Counties	Cities	Total
FY 2000-01	\$74,869	\$395,994	\$149,645	\$97,869	\$718,376
FY 2001-02	\$82,351	\$404,280	\$152,674	\$100,398	\$739,704
FY 2002-03	\$88,273	\$398,099	\$150,276	\$100,019	\$736,667
FY 2003-04	\$88,999	\$407,499	\$153,822	\$101,667	\$751,987
FY 2004-05	\$95,038	\$412,808	\$155,981	\$102,185	\$766,011
FY 2005-06	\$100,362	\$422,757	\$159,784	\$104,525	\$787,428
FY 2006-07	\$94,906	\$422,139	\$159,770	\$103,105	\$779,920
FY 2007-08	\$100,309	\$433,043	\$163,703	\$106,688	\$803,744
FY 2008-09	\$107,122	\$411,002	\$155,404	\$101,133	\$774,661
FY 2009-10	\$113,621	\$499,316	\$182,937	\$125,024	\$920,898

Source: Office of the State Treasurer.

Sales and Use Tax Revenue and Liquor Excise Tax Revenue for Old Age Pensions. Under the Colorado Constitution, 85 percent of all sales and use tax and related license fee revenue, and 85 percent of the fees and taxes collected from alcoholic beverages, is dedicated to the Old Age Pension Program.¹⁶ However, this program only uses a small portion of the revenue dedicated to it (historically about 5 percent of the dedicated revenue). Compared to total dedicated revenue of about \$1.8 billion, the program received an estimated \$115.4 million in FY 2009-10.

Actions by the General Assembly. The money dedicated to the program that is not used goes to the General Fund. The General Assembly may determine how these funds are used. However, the Old Age Pension Program must be fully funded for the revenue to be used to fund other programs.

¹⁶ Article XXIV, Section 2, Colorado Constitution.

Appendix A
Constitutionally-Required P-12 Education Funding

Fiscal Year	Base Per pupil Funding /1			Categorical Programs Appropriations /2		Maintenance of Effort Requirement /3 (General Fund Appropriations for SFA)			State Education Fund /4	
	Amount (Dollars per pupil)	Percent Change	Inflation	Amount (Millions)	Percent Change	Amount (Millions)	Percent Change	Personal Income Growth	Amount (Millions)	
FY 2001-02	\$4,202.0	5.0%	4.0%	\$149.3	5.0%	\$2,073.4	5.0%	11.4%	\$272.9	
FY 2002-03	\$4,441.5	5.7%	4.7%	\$157.8	5.7%	\$2,137.6	3.1%	3.6%	\$188.4	
FY 2003-04	\$4,570.3	2.9%	1.9%	\$162.4	2.9%	\$2,247.9	5.2%	0.8%	\$278.7	
FY 2004-05	\$4,666.3	2.1%	1.1%	\$165.8	2.1%	\$2,342.8	4.2%	2.6%	\$313.9	
FY 2005-06	\$4,717.6	1.1%	0.1%	\$191.5	15.5%	\$2,480.5	5.9%	5.8%	\$357.2	
FY 2006-07	\$4,863.9	3.1%	2.1%	\$201.2	5.1%	\$2,657.7	7.1%	7.3%	\$395.1	
FY 2007-08	\$5,087.6	4.6%	3.6%	\$210.5	4.6%	\$2,790.5	5.0%	7.1%	\$407.9	
FY 2008-09	\$5,250.4	3.2%	2.2%	\$219.4	4.2%	\$2,930.1	5.0%	6.0%	\$339.9	
FY 2009-10	\$5,507.7	4.9%	3.9%	\$230.2	4.9%	\$3,076.3	5.0%	5.1%	\$329.0	
FY 2010-11*	\$5,529.7	0.4%	-0.6%	\$231.1	0.4%	\$3,013.7	-2.0%	2.7%	\$360.1	

Source: Colorado Department of Revenue, Joint Budget Committee.

*FY 2010-11 estimates based on the FY 2010-11 budget as of the date of this memorandum and the September 2010 Legislative Council Staff forecast.

Constitutional requirements:

1/ Annual growth in base per pupil funding by at least the rate of inflation plus one percent for FY 2001-02 through FY 2010-11.

2/ Annual growth in total state funding for all categorical programs by at least the rate of inflation plus one percent for FY 2001-02 through FY 2010-11.

Note: shading indicates years when funding exceeded constitutional requirements.

3/ For FY 2001-02 through FY 2010-11, General Fund appropriations for all K-12 programs must grow by at least 5 percent unless Colorado personal income grows less than 4.5 percent between the two calendar years preceding the appropriation.

Note: shading indicates years when personal income growth did not exceed 4.5 percent and when General Fund appropriations were below 5 percent growth.

4/ One-third of one percent of federal taxable income is credited to the State Education Fund.

Appendix B
Distribution of Lottery Revenue
Dollars in Millions

Distribution	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
Conservation Trust Fund (40%)	\$31.7	\$44.0	\$41.9	\$41.6	\$41.5	\$50.2	\$47.6	\$48.9	\$47.8	\$45.1
Parks and Outdoor Recreation (10%)	7.9	11	10.4	10.4	10.4	12.6	11.9	12.2	12	11.3
Great Outdoors Colorado (\$35 million cap adjusted for inflation)	39.7	46.5	48.7	49.6	50.1	50.2	51.3	53.1	54.3	56.4
Remaining: Statutory "Spillover" Funds	-	8.5	3.7	2.4	1.7	12.6	8.2	1.5	5.5	0.1
State Public School Fund /1	N/A	8.5	3.7	2.4	1.7	12.6	8.2	N/A	N/A	N/A
Lottery Contingency Reserve Fund /2	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1.5	N/A	N/A
Public School Capital Construction Fund /3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5.5	0.1
Total	\$79.3	\$110.0	\$104.7	\$104.0	\$103.7	\$125.6	\$119.0	\$115.7	\$119.6	\$112.9

Source: Colorado Department of Revenue.

N/A = Not applicable.

1/ This fund existed from 2002 to 2007.

2/ Replaced the State Public School Fund in 2008 and existed for one year.

3/ Replaced the Lottery Contingency Reserve Fund in 2009.

Appendix C
Distribution of Limited Gaming Revenue
Dollars in Millions

Distribution	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
Counties (12%)	\$8.6	\$10.1	\$10.8	\$10.9	\$11.1	\$11.2	\$12.0	\$12.8	\$12.1	\$10.2	\$10.7
Gilpin County	6.7	8.0	8.6	8.7	8.8	8.9	9.6	10.3	9.8	8.2	8.7
Teller County	1.9	2.1	2.1	2.2	2.3	2.3	2.4	2.4	2.3	2.0	2.0
Cities (10%)	\$7.2	\$8.4	\$9.0	\$9.1	\$9.2	\$9.3	\$10.0	\$10.6	\$10.1	\$8.5	\$8.9
Black Hawk	4.7	5.9	6.5	6.6	6.7	6.6	7.1	7.5	7.2	6.1	6.5
Central City	0.8	0.8	0.7	0.7	0.6	0.8	0.9	1.1	1.0	0.8	0.8
Cripple Creek	1.6	1.8	1.8	1.8	1.9	1.9	2.0	2.0	1.9	1.7	1.6
State Historical Society (28%)	\$20.0	\$23.6	\$25.1	\$25.5	\$25.9	\$26.0	\$28.0	\$29.8	\$28.2	\$23.9	\$24.9
Statutory Distributions (50%)	\$35.8	\$42.1	\$44.2	\$45.5	\$46.2	\$46.5	\$50.1	\$53.2	\$50.3	\$42.6	\$44.4
General Fund	28.8	31.4	34.1	38.4	40.2	40.2	17.5	6.5	-	2.8	16.2
Tourism Promotion Fund	0.1	0.2	0.2	0.2	-	0.2	19.0	19.7	20.1	15.6	14.2
County Impact Fund	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Local Gaming Impact Fund	3.9	4.6	4.9	5.9	6.0	6.0	6.5	6.9	6.5	5.5	3.8
State Highway Fund	2.3	5.1	4.8	1.0	-	-	-	5.3	14.3	10.1	-
Woodland Park Impact Fund	0.5	0.6	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Victor Municipal Impact Fund	0.2	0.2	0.2	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
State Council on the Arts Cash Fund	N/A	N/A	N/A	N/A	N/A	N/A	1.5	1.6	1.6	1.2	1.1
Film Incentives Cash Fund	N/A	N/A	N/A	N/A	N/A	N/A	0.6	0.6	0.6	0.2	0.4
New Jobs Incentives Cash Fund	N/A	N/A	N/A	N/A	N/A	N/A	3.0	3.1	3.2	1.4	1.3
Bioscience Discovery Grant Program	N/A	N/A	N/A	N/A	N/A	N/A	2.0	2.5	-	4.5	5.5
Colorado Film Commission	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	0.3	-
Innovative Higher Education Research Fund	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1.0	1.9
Clean Energy Fund	N/A	N/A	N/A	N/A	N/A	N/A	N/A	7.0	4.0	-	-
Amendment 50 Extended Gaming	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$7.9
Gaming Communities	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1.7
Community College System	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	6.2
Total (100%)	\$71.6	\$84.2	\$89.0	\$91.0	\$92.4	\$92.9	\$100.1	\$106.4	\$100.6	\$85.3	\$96.7

Source: Colorado Department of Revenue.
N/A = Not applicable.

Appendix D
Statutory Distribution of Amendment 35 Tobacco Tax Revenue
Dollars in Millions

Statutory Distribution	Distribution Amount					
	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10*
Health Care Expansion Fund (46%)	\$28.1	\$78.1	\$77.4	\$75.0	\$73.3	\$68.3
Primary Care Expansion Fund (19%)	\$12.7	\$32.3	\$32.0	\$31.0	\$30.3	\$28.2
Tobacco Education Programs Fund (16%)	\$10.7	\$27.2	\$26.9	\$26.1	\$25.5	\$23.8
Prevention Detection Treatment Fund (16%)	\$10.7	\$27.2	\$26.9	\$26.1	\$25.5	\$23.8
General Fund, Old Age Pension Fund, Local Governments (3%)	\$1.9	\$5.1	\$5.1	\$4.9	\$4.8	\$4.5
General Fund (20% of 3%)	\$0.4	\$1.0	\$1.0	\$1.0	\$1.0	\$0.9
Old Age Pension Fund (50% of 3%)	\$1.0	\$2.5	\$2.5	\$2.4	\$2.4	\$2.2
Department of Revenue - distributed to local governments (30% of 3%)	\$0.6	\$1.5	\$1.5	\$1.5	\$1.4	\$1.3
Total	\$66.8	\$169.8	\$168.2	\$163.0	\$159.3	\$148.5

Source: Colorado Treasurer's Office.

*The General Assembly declared a fiscal emergency in FY 2009-10, allowing Amendment 35 tobacco tax revenue to be spent for any health-related purpose.