FILE COPY

DIGEST

OF

SENATE AND HOUSE BILLS ENACTED

BY THE

FORTY-FIRST GENERAL ASSEMBLY

OF THE

STATE OF COLORADO

(1958 - Second Regular Session)

and

APPROVED OR VETOED BY THE GOVERNOR (Together with a Subject Index)

Compiled by the

Legislative Reference Office 251 State Capitol Denver

Note: The first date appearing after the act is the date on which it was approved by the Governor; the second date is the effective date of the act.

SENATE BILLS ENACTED AND APPROVED

No. Subject

Appropriation - To committee on statute revision - \$35,000 for staff salaries and expenditures incurred in preparation, publication and printing of 1957 Supplement to Colorado Revised Statutes 1953 - appropriation available from effective date of act until June 30, 1959.

February 14 February 14

1957 Supplement to Colorado Revised Statutes 1953 - Provides that the report of the committee on statute revision, incorporating laws of a general nature enacted by the 40th general assembly at its 2nd regular session and at the first extraordinary session thereof, and by the 41st general assembly at its first regular session, and so certified by the committee, has been delivered to members of the general assembly and is approved and adopted by it; and that the printed text of the statutory law which is included in the official report is appended to and incorporated in this act and designated as the "1957 Supplement to the Colorado Revised Statutes 1953," and that further printing, engrossing and incorporating thereof in the session laws shall not be required.

Approves and adopts the 1957 supplement and enacts the statutes of the state of Colorado of a general and permanent nature as corrected, collated, edited, revised, harmonized and compiled in the 1957 supplement as the positive statutory law of a general and permanent nature and as with the same legal force and effect and as part of the Colorado Revised Statutes 1953.

February 14 February 14

"Urban Renewal Law" - Provides for the establishment of urban renewal authorities with power to undertake urban renewal projects for the redevelopment and improvement of slum areas, whether residential or nonresidential, and of blighted areas which impair the growth of a municipality, all as said terms are described in the act.

An authority, if established, shall consist of any odd number of commissioners, not less than 5 non more than 11, appointed by the mayor subject to the approval of the local governing body.

The principal powers of any authority are: to undertake urban renewal projects; to arrange for the furnishing of services, privileges, works, streets, roads, public utilities, educational or other facilities; to arrange with the municipality or other public body to plan or zone any part of the area of a municipality; to acquire any property or interest in property; to improve for redevelopment any such property; to invest its funds; to borrow money and to apply for and accept loans or grants from the federal government or any other source; to make expenditures and appropriations of its funds; to make reasonable relocation payments to individuals, families or business concerns situated in an urban renewal area; to sell, lease or otherwise transfer real property or any interest therein acquired by it as a part of a project for residential, recreational, commercial, industrial or other

use or for public use; to dispose of real property to private persons under reasonable competitive bidding procedures; to temporarily operate and maintain real property pending disposition of the property for redevelopment; to issue bonds to finance its activities, which may be general obligation bonds or special obligations, and detailed provisions covering such issuance, the payment of interest and principal, refunding, etc. are provided for in the act. The property of an authority is exempt from taxes and from levy and sale by virtue of an execution, but an authority has no power to levy or assess ad valorem taxes.

Detailed provisions are provided in the act for the submission, approval or rejection of the plans of any authority to and by the local governing body; and in authorizing any public body, for the purpose of aiding an authority, to act in its official capacity in order to aid and cooperate with an authority. Disaster areas as certified by the local governing body and so declared by the governor, located within a municipality, and being in need of redevelopment because of some disaster, such as fire, flood, etc. may be made urban renewal projects at the request of the local governing body without compliance with many of the detail procedures required of other projects.

February 13 February 13

Transfer of water funds - Provides for the transfer to the "ground water fund" of the \$10,000 now credited to the "water well fund," said moneys to be expended by the state engineer and the ground water commission in the administration of the Colorado ground water law, subject to appropriation by the general assembly.

February 14 February 14

Inter-judicial district probation departments - Provides that any 2 or more contiguous judicial districts, by the election of the district judges or a majority of the judges of each district, may combine in the formation of an inter-district probation department. Provides for the appointment by the judges or the majority of the judges of the districts comprising the inter-district department, of a chief probation officer and other probation officers, and for the appointment by the chief probation officer of clerical assistants; all compensation, expenses and allowances to be determined by the judges with the approval of the county commissioners of the counties comprising the district and to be apportioned among said counties. The chief probation officer is charged with the duty of administering the affairs of the department and supervising the personnel and conducting the department in accordance with the laws pertaining to probation and the rules of the district courts of said districts. A district may withdraw from any inter-district department under certain conditions.

February 14 February 14

Appropriation - From sales tax fund for relief of Adams county school district no. 12 - \$499.86 to reimburse school district for sales taxes paid.

February 14 February 14

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Divorce - Adds an additional ground for divorce based upon parties living apart three or more years prior to commencement of action by decree of court; permits one spouse to commence action for divorce three years after other spouse has been adjudicated an insane, mentally ill or mentally deficient person, or mentally incompetent; provides for appointment of guardian ad litem to represent such person and requires conservator to be made party to the action; provides husband is not relieved from duty to support wife unless she has sufficient property to support herself.

Provides six defenses to action for divorce and provides that if either or both of the parties are found guilty of one or more grounds of divorce, a divorce may be granted to either or both of the parties in accordance with the findings.

Provides for such orders relative to custody and support of children, alimony, suit money, cost, attorneys' fees; provides that at the time of the issuance of decree or any time thereafter to be set by the Court, the Court may make such orders relative to division of property as is fair and equitable; provides that the Court may retain jurisdiction of action to determine any of those matters; provides that re-marriage of the party entitled to alimony, even though such marriage is void or voidable, shall relieve other party of further payment; provides that agreements may be incorporated in decree or filed in the action and referred to and approved, and adopted by the decree, and shall become a part of the decree.

Provides that no trial can be had until at least ninety days after service of process and for continuance on order of Court; provides that if action not tried within one year from commencement, the same shall be dismissed on motion of Court or either party; provides that the decree shall become final upon entry.

Provides that present law is effective as to actions commenced prior to effective date of this law. Provides that effective date shall be July 1, 1958.

(Bill became law without governor's signature)

July 1, 1958

Separate maintenance - Under the act a superior court is given concurrent jurisdiction of actions for separate maintenance with the county court, viz., when plaintiff does not seek maintenance and division of property in excess of \$2,000. When an action has been commenced against a spouse who shall be an adjudicated insane, mentally ill, or mentally deficient person, or a mental incompetent, the court shall appoint a guardian ad litem for such spouse and service shall be obtained on such spouse, on the guardian ad litem, and on the conservator of such spouse, who shall be a party to the action.

The act provides that the court may make such orders, if any, concerning the custody of minor children; care and support of dependent children; maintenance; suit money, court costs and attorneys fees; and division of property, except that any order relative to the division of property shall be made only at the time of issuance of the decree or a reasonable time thereafter. The court may require security for enforcement of its orders, and may make revisions of any of its orders at a later date with the exception of orders concerning division of property. The act contains provisions as to when a decree of separate maintenance shall be affected by a decree of divorce. The provisions of the act apply to all actions for separate maintenance commenced after the effective date of the act.

(Bill became law without governor's signature)

July 1, 1958

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"Public School Foundation Act" - amendments to - Provides that for 2 years only (school years 1957-1959) the county levy section (sec. 7, ch. 238 '57L.) shall be in effect for the purpose of determining each county's share of the public school foundation program. Provides further that upon the approval of the county superintendent of schools, a district shall be considered an eligible district if it is educating all or a portion of its children in a school district of another state, except that funds due the district from the county public school fund shall not exceed the tuition and transportation paid by it to the other state, and the days of attendance of pupils in the out-of-state district shall be considered the days of attendance to compute the class-room units in the district educating its children out-of-state.

March 6 March 6

"Colorado Corporation Act" - This is a complete revision and restatement of the laws of the state relating to business corporations. Because of the length and technical aspects of the act, no digest of its provisions would be feasible.

March 6 January 1, 1959

National guard and military forces - Adds to the military code of the state a provision that the state headquarters shall contain a staff and detachment and shall be divided into a department of the army and a department of the air force. Each department shall be commanded by an officer of the Colorado national guard, and each of said commanding officers may be appointed by the governor to the rank of brigadier general or to such higher rank in which he may be federally recognized.

February 14 February 14

Appropriation - supplemental - To teachers' emeritus retirement fund - \$48,900.

February 15 February 15

Elections - registration of persons in U.S. service - Provides that any qualified elector of this state serving in the United States service who shall be unable to register under other provisions of the election laws may, after 45 days following any general state election up to and including the 20th day before any primary, general or special election, be registered by the proper execution of the federal postcard application as provided in the "Federal Voting Assistance Act of 1955".

"United States service" includes: (1) members of the armed forces while in active service and their spouses and dependents; (2) members of the merchant marine and their spouses and dependents; (3) civilian employees of the U.S. in all catagories serving outside the territorial limits of the U.S. and their spouses and dependents when residing with or accompanying them; (4) members of religious groups or welfare agencies assisting members of the armed services who are officially attached to the armed forces, and their spouses and dependents.

February 15 February 15

Elections - absentee voting by persons in U.S.service - Provides that a person in the U.S. service (as defined in S.B. 19 digested above - 49-6-15 CRS '53, as amended) may make application for an absentee ballot, not earlier than ninety days before and not later than 12:00 noon on the Saturday immediately preceding a

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general or primary election, by use of a properly executed cont. federal postcard application as provided for in the "Federal Voting Assistance Act of 1955".

If the person is registered, he shall be sent an absent voters ballot. If he is not properly registered, he shall be registered and the county clerk or election commission shall then send him an official absent voters ballot. For the purposes of this act, an oath or attestation required by persons in the U.S. service may be administered and attested by any commissioned officer in the active service of the armed forces, or any member of the merchant marine designated for this purpose by the secretary of commerce or any civilian official empowered by state or federal law to administer oaths.

February 15 February 15

Appropriation - supplemental - To the state institutions of higher learning emeritus retirement fund - \$27,300.

February 15 February 15

22 <u>Colorado state reformatory - sentencing, commitment, etc. -</u>
Amends present law relating to sentencing and commitment or persons convicted of violating law. Provides:

Court may sentence any person convicted of crime, other than one punishable by death or imprisonment for life, to the reformatory. Court cannot sentence person to reformatory for violation of municipal ordinances. Court may sentence convicted persons to penitentiary, county jail or reformatory where such sentences are authorized by law. Court shall not fix or limit the duration of the sentance. No term shall exceed that fixed by law as punishment for the crime committed. Delinquent children shall not be confined for more than two years. Sentences for a definite period are not void but this act applies, excepting that confinement shall not exceed that specified by Court.

Warden and parole officer at reformatory and at penitentiary shall bring the matter of the parole of all persons confined in such institutions to the attention of State Board of Parole within nine months of arrival thereat and each six months thereafter. Completion of period of parole shall operate as termination of sentence and as a discharge.

State Board of Parole shall meet at least each month at penitentiary and at reformatory and may parole persons sentenced or committed to such institutions. Board has sole power to grant or refuse parole and fix terms and conditions thereof under rules and regulations adopted by Board. Length of parole shall not exceed maximum term to which parolee could have been sentenced. Board may lengthen or shorten period of parole. Board may request governor to transfer prisoners from penitentiary to reformatory and may under cértain circumstances request governor to transfer from reformatory to penitentiary persons over sixteen years who might have been originally sentenced to penitentiary.

If prisoner at reformatory shall become insane, governor may transfer such person to psychopathic hospital in Denver or state hospital at Pueblo.

Governor upon request of Parole Board may re-transfer any such prisoners.

March 6 July 1, 1958

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Off-street parking - The director of planning with the approval of the governor, state purchasing agent and state controller is authorized to acquire land for off-street parking and related facilities in the vicinity of the state capitol group of buildings, for use by departments and employees of the state and persons having business with the state, and to approve the expenditure of not to exceed \$600,000 for such acquisitions. The director has the further power, with governor's approval, to authorize the state controller to issue anticipation warrants, in lieu of expenditure from the general fund of the state, for such acquisitions. Principal and interest on warrants shall be amortized from rentals or charges established by the director, with governor's approval, charged against persons using such parking and facilities. Also, director, with governor's approval, is authorized to pledge not to exceed 50% of net income derived from rentals of offices in the state capitol buildings group and the full net income from rentals for use of facilities acquired under act, for payment of principal and interest. Provision is made for the terms, conditions, public sale offering, redemption, refunding, etc. of the warrants and that any state agency may invest not to exceed 20% of any of its specific funds in such warrants.

March 3 March 3

"State civil service act" - This act becomes effective (with the exception of sec. 49) only upon the adoption by the people, at the 1958 general election, of SCR 10, a constitutional amendment, which amends the classified civil service section of the state constitution.

This act is to be administered by a personnel director subject to the rules of the civil service commission. The commission is given the power to conduct an exami nation for the personnel director, advise the director on personnel policy and recommend to the governor measures to improve the personnel system.

The act requires the classification of positions on the principal that positions for comparable duties shall be grouped into classes subject to the same descriptive title. The director may revise the classification plan from time to time and re-allocate individual positions, but the commission by rule establishes the manner in which a change in classification plan or a change in the allocation of a position shall affect the status and salary of an incumbent. The commission by rules shall provide for salary increases within ranges on the basis of the length and quality of service.

The act provides for the making of original appointments, for appointments to positions above the entrance level, for provisional appointments, for the establishment of employment lists for each class of positions, which shall consist of departmental reemployment lists, general employment lists, promotional eligible lists, and eligible lists. The commission shall determine by rule how many names, not exceeding 3, shall be certified to each vacancy from which the appointing officer may fill the vacancy. A probationary period of service for certain types of new and permanent employees is provided for.

The commission shall by rule prescribe for leaves of absence for employees, for service on juries, for leaves for educational purposes, annual vacation and sick leave, subject to any authorization made by law. Employees may be transferred between positions or between the state and any other public jurisdiction.

The act covers the matter of standards of conduct for employees,

24 cont.

grievances, layoffs and the bases thereof, suspension of permanent and temporary employees for 30 days for misconduct; and for the dismissal, demotion or suspension of a permanent employee for performance of duties, personal conduct or qualifications of the employee, which shall be by the filing of a written statement by the appointing authority, the right of the employee to reply, the suspension of the employee during the investigation, and the requirement that at any hearing the burden of proof shall be on the employee to show that the causes for the appointing officer's actions as stated are not true.

The act further provides for resignation by any employee, the keeping of records by the commission, and a certification by them before any salary is paid to any employee, the power of subpoena of the commission, penalty for violation of the act, and political activity by employees.

The act provides that the cost of administering the act shall be borne proportionately by the various departments as determined by annual appropriation. (Note: This particular and only section goes into effect July 1, 1958, whereas the remainder of the act which is to be administered will not go into effect unless SCR 10 is adopted at the next general election as noted above.)

March 6 Sec. 49 - July 1, 1958 rest of act effective only if SCR 10 is adopted at general election in 1958

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Scholastic achievement - Makes the state board of education the approving state agency to accept any federal funds made available for the promotion of scholastic achievement and the state treasurer custodian of such funds (See H.B. 82, 41st G.A. 2nd regular session 1958 for state appropriation). Provides that the legislative council shall appoint an advisory committee of not less than 12 persons to study and report upon problems and programs of scholastic achievement in all levels of scholastic endeavor, and provides that such committee shall embrace at least 4 persons from certain levels and fields of educational endeavor and 4 lay persons. Requires the committee, through the council, to make a full report to the 1st regular session of the 42nd general assembly on certain specified points.

March 3 (Bill makes April 1
effective date, but
without safety clause
bill becomes effective
90 days from date of
adjournment of G.A. and
is subject to referendum)
May 15

27

Publication of information relating to water - Authorizes the state engineer and the Colorado water conservation board to publish papers, reports and statistics respecting their acts with regard to water supply, development or use or of interest to the state, and to make a reasonable charge for copies thereof in such amounts to be determined by the state agencies making the publications, with the approval of the governor. Provides that the amounts received from sales shall be deposited to a special fund to the credit of the agency making the publications, to be expended thereafter by said agencies to defray the cost of succeeding publications. Also provides for the payment of the first publications made under authority of this act from

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appropriations of the agencies and the repayment of any such funds from the sale of succeeding publications. Permits the agencies to distribute without charge copies of any such publications to the governor, other interested elected officials, members of the general assembly and other interested state agencies, to the extent requested by the governor.

March 3 March 3

32

Federal aid projects income fund for game and fish department - Creates a "Federal Aid Projects Income Fund" for game and fish department to which shall be deposited certain revenues and earnings derived from properties purchased and operated jointly by the U.S. government and the state under the provisions of the "federal cooperation" article of the game and fish laws and the federal laws referred to therein and regulations issued by the department of the interior; provides that any such revenue or earnings so deposited shall be limited to those specific revenues and earnings to which each have a right under the provisions of cooperative agreements establishing such rights. All moneys deposited in such fund under this section are specifically appropriated for the purposes for which such moneys may accrue, but no such moneys shall be expended for administrative purposes.

March 5 March 5

HOUSE BILLS ENACTED AND APPROVED OR VETOED

No. Subject

Appropriation - To legislative department - (1) For salaries and traveling expenses of members, salaries of employees, and other expenses of 41st general assembly - \$275,000; (2) for special legislative studies - \$100,000.

January 24 January 24

Elected county officials - salary increase - Increases the salaries of county commissioners, superintendents of schools, county clerks, treasurers, assessors and sheriffs as follows: \$600 per annum increase in salaries of \$3,000 or more and 20% in salaries under \$3,000. Larimer county is changed from group B to A in Class II counties; Park county is changed from Class V to Class IV. Increases become effective on 2nd Tuesday of January, 1959.

March 6 2nd Tuesday of January, 1959

Dependent and neglected children - Amends present law concerning dependency hearings and service of process therefor. Provides that upon the filing of a petition in dependency, the court shall issue a citation fixing the day, time and place for the hearing of such petition, the time to be not less than 5 days after completion of the service of such citation. Provides the method of serving the citation upon the parents, guardian, or person having possession of the child, and that proof of service of the citation shall be in accordance with the requirements of the rules of civil procedure. If residence of such person is unknown, service shall be made by publication, and the method of service of process by publication is provided for in detail.

Provides that hearing on each petition in dependency shall be held in accordance with the rules of evidence; that the child may be excused by the court where the court deems it in the child's interests; that the court shall hear evidence as to the dependency of the child and the causes therefor; that the court may compel the attendance of witnesses; that upon the request of the court or of any petitioner, the county attorney shall present the evidence and conduct the case on behalf of the petitioner; that if no person is present to represent the child, the court shall appoint a guardian ad litem; that the court shall explain to the parent, guardian or person appearing on behalf of the child the legal consequences of any order of court terminating parental rights in the child; that the court may exclude the general public from the trial; and that the hearing may be continued from time to time.

February 14 February 14

8 <u>Appropriation</u> - From sales tax fund for relief of school district no. 13 - Morgan county - \$470.99 to reimburse school district for sales taxes paid.

February 5 February 5

Soldiers' and sailors' home - Provides for changing the name of the soldiers' and sailors' home to the "Monte Vista Golden Age Center." The present board consisting exclusively of honorably discharged veterans is abolished and a new advisory board of 7 members consisting of 3 veterans and 4 business or professional

men is established. The new board acts only in an advisory capaccont. ity to the director of public institutions, who is given sole power to operate and administer the center and is accountable to the governor.

The center is open to the following classes of persons: (1) veterans, their wives and widows, who are eligible for admission under practically the same requirements as under present law; (2) If there are vacancies, the center is open for admission to all persons, male or female who are citizens of Colorado and who are receiving public welfare assistance from the state, such as, but not limited to, old age pensions, aid to the needy disabled or aid to the blind, provided such persons are ambulatory and physically and mentally able to care for themselves at the time of being admitted; (3) if additional facilities are available, then any person who is a resident and citizen of Colorado, 60 years or over, may be admitted, provided he is ambulatory and physically and mentally able to care for himself at the time of being admitted.

Members under class 1 pay all of their annual income to the state for cost of their keep but such cost shall not exceed the rate determined for 2nd and 3rd class members, and certain of their "income" is excluded. Members under classes 2 and 3 pay a sum to be determined by the director, based on the per capita cost of maintenance and capital improvements at the center.

\$153,000 is appropriated to the center for maintenance and operation and capital outlay for period beginning March 1, 1958, and ending June 30, 1959.

February 22 February 22

Agricultural Marketing Act of 1939 - Places livestock and livestock products, and wheat, under definition of "agricultural commodity"; exempts oats, barley, corn and milk and milk products. Provides that any marketing order covering cattle shall be limited to the promotion and sale of beef products, marketing research as to beef and beef cattle and consumer preference research as to beef. Provides that a marketing order covering wheat must be approved by a referendum of producers of wheat, as defined in the act.

February 22 February 22

Judicial council - Act creates a judicial council consisting of a justice of the supreme court (designated by the chief justice) who shall be chairman, the attorney general, and the following members to be appointed by the governor: not less than four district court judges, not less than three district attorneys, not less than four members of the bar who are practicing attorneys, not less than two members of the state senate and of the house of representatives, not less than two county judges, and the remaining members representing business, labor, agriculture and professional groups.

The council shall make a study of the organization and relation of the various courts of record, the rules and methods of procedure and practice of the judicial system of the state, and shall submit suggestions to the judges of the various courts. The council shall also report to the governor and the general assembly. All judges and clerks of all courts shall cooperate with the council. \$2,500 is appropriated for the council for the period from the effective date of the act until June 30, 1959, at which time the council shall expire.

February 14 February 14

Appropriation - supplemental - From professional sanitarian's registration board fund, to the professional sanitarian's registration board - \$2,700, for general expenses.

January 30 January 30

Appropriation - supplemental - From state board of pharmacy fund, to state board of pharmacy - \$1,750, for general expenses.

January 30 January 30

Appropriation - supplemental - From state board of veterinary examiners fund, to state board of veterinary examiners - \$970, for general expenses.

January 30 January 30

Initiative and referendum petitions - Repeals the present law prohibiting state officers and employees from circulating, preparing, or attempting to solicit or influence any person to sign any initiative or referendum petition, under penalty of a misdemeanor and loss of state employment.

Vetoed March 6

Colorado river water conservation district - Authorizes the board of directors of the district to make an additional assessment upon the property within the district, not to exceed .2 of one mill, to be used for the purpose of paying the costs and expenses of construction or partial construction of any project designed or intended to accomplish the utilization of water, by storage or otherwise, for any beneficial uses or purposes.

March 6 March 6

Appropriation - supplemental - To the district courts - \$22,050, for state payments to the retirement fund.

February 5 February 5

31 <u>Appropriation - supplemental</u> - To the supreme court - \$4,800, for state payments to the retirement fund.

February 5 February 5

Judicial districts - Creates, as of the effective date of the act, the 17th judicial district, consisting of the county of Adams, to which the governor shall appoint a district judge, and the judge shall appoint a district attorney, to hold their offices until the next general election and until their successors have been elected and qualified. Successors shall hold their offices until the general election in 1960, when a judge and district attorney shall be elected.

Also creates the 18th judicial district from and after January 20, 1959, consisting of the county of Arapahoe, to which the governor shall appoint a district judge, and the judge shall appoint a district attorney, to hold their offices until the next general election and until their successors have been elected and qualified. On and after the 2nd Tuesday in January, 1961, the number of judges of the 18th district is increased to 2, and at the general election in 1960 and every 6 years thereafter, 2 judges shall be elected; also at said election and every 4 years thereafter a district attorney shall be elected.

For the period from the effective date of the act to and including cont. January 20, 1959, the 1st judicial district shall consist of the counties of Jefferson, Clear Creek, Gilpin and Arapahoe; after January 20, 1959, the 1st district shall consist of the first three named counties. The number of judges for the 1st district shall be 3 to and including the 2nd Tuesday in January 1961, and thereafter the number shall be 2. At the general election in 1960 and every 6 years thereafter, 2 judges shall be elected; also at said election and every 4 years thereafter a district attorney shall be elected.

The act also provides for the terms of court of the 3 districts and the disposition of pending actions, causes, issues and proceedings.

February 14 February 14

Appropriation - supplemental - From the fruit and vegetable inspection fund, to the department of agriculture for the division of fruit and vegetable inspection - \$10,000, for general expenses.

February 14 February 14

Public employees' retirement fund - Authorizes the investment of funds of the public employees' retirement association in promissory notes secured by first mortgages or deed of trust on real estate situated in the state of Colorado, insured or guaranteed by any agency or instrumentality of the United States, as designated by the retirement board.

February 14 February 14

Old age pensions - Amends the present law to provide that the income and property of the spouse of an applicant or recipient of an old age pension shall be considered in determining the eligibility of such applicant or recipient pursuant to rules and regulations of the state department of public welfare, which rules and regulations shall be based upon and relate to the need of the applicant or recipient.

March 3 March 3

Appropriation - From sales tax fund, for relief of school district no. 4 of Steamboat Springs in Routt county - \$769.14 to reimburse school district for sales taxes paid.

February 5 February 5

Income taxes - declaration and payment of estimated tax by individuals and corporations -

Notes: The following digest was prepared by the department of revenue, but is not to be construed as an official interpretation of the department.

It should also be noted that the act will apply only with respect to taxable years beginning on or after December 31, 1958.

DECLARATION AND PAYMENT OF ESTIMATED TAX BY INDIVIDUALS cont.

Requirement for filing - (138-1-62)

Every individual resident (or non-resident deriving income from Colorado) is required to make an estimate if

(1) He paid a tax of \$20 or more last year after taking credit for (a) tax withheld from salaries and oil and gas production income and (b) tax paid other states;

or

(2) He had no tax liability last year but can reasonably expect to pay a tax of \$20 or more this year after taking credit for tax withheld from (a) salary and oil and gas production income and (b) tax paid other states.

Election

138-1-62 (4) allows taxpayer to make an election under 138-1-62(1) or 138-1-62 (2) to determine the method of computation and the amount of Colorado estimated tax.

- (1) First method is based on last year's tax liability, or if none, an actual computation of this year's Colorado tax.
- (2) Second method determines the Colorado tax by applying a percentage to the federal estimate.

<u>Refunds</u>

Refunds will be made automatically upon the filing of a completed return, and interest on the overpayment @ 6% per year from the 15th of the 7th month following close of tax year.

No credit is allowed on any other account -- next year's estimated tax or deficiency for any prior year.

Separate refunds will be made on a joint return upon written request of either spouse according to the gross income apportionable to each.

No. Subject (Estimated income tax by individuals)

cont 41

138-1-62

(If last year's tax liability was at least \$20.00 after credits.)

Amount of Estimate:

Date of Declaration:

Last year's liability

Payment Dates:

April 15th (no possibility of meeting the requirements later as under (1)(a)(2)

before 4/15 " 6/15 " 9/15 " 1/15 of succeeding year

Amendment of Declaration: None allowed since estimated tax is last year's tax liability (Exception: error discovered on last year's return)

Underpayment occurs

(same for both)

(If no tax liability last year, but reasonably expect at least \$20.00 this year) 70% of this year's tax (after credits based on actual computation

April 15th, except that if requirements are later met, the declaration is due later.

4 equal installments if declaration due on 4/15 3 " " 6/15 2 " " 9/15 If declaration is due after 9/15, amount is payable with declaration.

Only 2 allowed:

(1) between 9/1 and 9/15 (2) between 1/1 and 1/15 succeeding year

if:(1) Declaration not filed or estimated tax not paid
 (2) Amount of declaration is less than amount of es. Amount of declaration is less than amount of estimated tax required to be declared or amount paid on any installment date is less than 1/4 of total estimated tax required

 (ω) If an amended declaration reduces estimated tax and the sum of the 4 installments paid is less than 80% of the tax shown on the return or the tax liability if no return filed. to be paid

Computation of Penalty for

Underpayment: (Same for both)

Joint Declaration: (same for both) 6% per year of amount of underpayment from date installment should have been paid or from date of amended declaration resulting in underpayment of estimated tax. separate returns. May file joint declaration if not legally separated and divide the estimated tax on

Amount of Estimate: If (Residents)

(Residents)

Amount of Estimate: (Non-Residents)

Amount of Estimate: (Residents having Sur-taxable income)

Date of Declaration:

Payment Dates:

Amendment of Declaration:

Underpayment occurs if:

Computation of Penalty for Underpayment:

(Alternate election)

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=	=	=	=	=	=	=	=	Federal
	#	=		7	***	==	=	Estimate
=	=	2	=	=	=	=	=	s.
=	=	Ξ	=	=	=	=	over	not
\$4000.	\$3500.	\$3000.	\$2500.	\$2000.	\$1750.	\$1500.	\$1000.	more than
and	=	#	=	=	=	=	tud	(/)
over	=	#	7	=	2	=	not	1000
н	=	#	=	=	٠ ت	‡	more	•
	=	=	=	=	=	=	than	
	\$4000.	\$3500.	\$3000.	\$2500.	\$2000.	\$1750.	\$1500.	
18%	15%	12%	10%	9%	8%	7%	6%	5%
=	=	=	=	=	=	=	=	(Less
=	. :	=	=	7	=	#	: =	credits
_	_	_	~	_	_	_	~	

Determine the ration which the gross income from Colorado bears total gross income and apply to the proper percentage above.

If surtaxable income exceeds \$1200. add 2% to the proper percentage above.

Three and one half months after the close of the taxable year except that if requirements are later met, the declaration is due later.

If declaration is due after 9/15, entire amount is payable with declaration. equal installments if declaration due on 4/15 " 6/15" " 9/15

Remaining installments must be ratably increased or decreased. Any increase in tax by reason of an amendment after 9/15 must be paid in full at time of amendment. Only I amendment allowed in any one interval between installment dates

- (1) An underpayment exists under the Internal Revenue Code
- (2) The estimated tax paid to Colorado is less than amount of tax due (or of the tax if no return filed). No underpayment if estimated tax paid equals or is more than the tax due Colorado.

6% per year of: the amount determined by the above % applied to Federal estimated tax after readjustment for underpayment for the period determined by the Internal Revenue

41 Cont.

DECLARATION AND PAYMENT OF ESTIMATED TAX BY CORPORATIONS

Requirement for Filing: If the tax, including the oil and gas tax, is expected to exceed \$1,000 after deduction of the amount expected to be withheld from oil and gas production.

Amount of Estimate:

Actual tax computation on expected income including oil and gas income less (1) the sum of \$1,000 and (2) credit for expected oil and gas withholding.

Date of Declaration:

If requirements are first met after 4/1 and before 6/2, declaration is due 6/15 " 9/2, " 9/2, " 9/15" 9/April 15, unless requirements are later met. (Fiscal years due 3½ months after close of taxable year and corresponding dates if

requirements are later met.)

Payment Dates:

full on filing declaration. If declaration due on 4/15, 4 equal installments. April 15, June 15, September 15, December 15. or before 6/15, 3 squal installments

" " 9/15, 2 " "

after 9/15 and not required before, estimated tax must be paid in

Amended Declaration:

One amendment only may be made in each interval between installment dates.

decreased, as the case may be. If any amendment is filed, the remaining installments must be ratably increased or

If any amendment is made after 9/15, the increase, if any, must be paid in full.

Estimated Tax must be at least 70% of the tax shown on the return after subtracting \$1,000. The underpayment is the difference between this amount maid on an installmost and the amount required to be paid on the installment. The underpayment is the difference between this amount paid on an installment

Computation of Penalty:

Underpayment:

underpayment if amounts be paid on installments equal: (1) Installments required to be paid on the basis of last year's tax; liability less \$1,000; or (2) Installments required to be paid when current year's tax rate is applied to preceding year's taxable income: paid to whichever of the following dates is earlier: 6% of underpayment computed as above from the date the installment was required to be following close of taxable year; or (2) The date on which the underpayment is paid. The 15th day of the 4th month

Refunds:

If an overpayment is indicated on a completed return, the amount may be refunded, credited to following year's estimate, or applied to a deficiency or outstanding balance.

46

Colorado school for the deaf and blind - Provides that the proceeds from the sale of certain lands owned by the state for the benefit of the school shall be placed by the state treasurer in a special fund, subject to appropriation by the general assembly, for the use of the school; or if any portion is not required by the school, it may be utilized for other purposes upon appropriation by the general assembly.

February 4

February 4

Appropriation - From game cash fund, to game and fish department to match federal funds - \$200,000 to match Pittman-Robertson act moneys; \$50,000 to match Dingell-Johnson act moneys.

February 14

February 14

- Appropriation supplemental From game cash fund, to game and fish department \$15,000 for travel and subsistence.

 February 14 February 14
- Appropriation supplemental From state public wlefare fund to state department of public welfare \$125,000 for aid to dependent children.

February 14

February 14

Appropriation - supplemental - To state board of control for state homes for the aged - \$10,400 for general expenses.

February 22

February 22

- Appropriation supplemental From practical nurse examiners fund, to state board of licensed practical nurse examiners \$1,900 for general expenses.
- Income taxes allocation of apportionment of income Provides for direct allocation for non-resident individuals with income from within and without Colorado if the books and records clearly reflect income and expense. No direct allocation for corporations.

Interest less related expense is allocated to the state in which principal place of business is located; not to where security is held, or to where corporation was incorporated. This does not include service charges, carrying charges or discount earnings received from intangibles not used in the business and not included in the inventory. Dividends and gains from sale of stock allocated to principal place of business, as are royalties and similar income. Rents from real or personal tangible property allocated to state where rent was earned; gains or loss from sale of capital assets also to state where asset is located.

Balance of income is apportioned as follows: (1) If no business is carried on outside of Colorado, the entire balance is apportioned to Colorado. (2) Corporations with income from sources within and without Colorado shall divide the balance of net income into two equal parts: (a) one half of the balance is multiplied by the ratio that the value of the property within Colorado is to the value of the total property, so long as the values are consistent, and the amount so determined is allocated to Colorado; (b) the other one-half of the balance is multiplied by the ratio that the gross receipts in Colorado is to the total gross receipts and the amount so determined is allocated to Colorado.

Gross receipts assignable to Colorado shall include all sales where the goods are finally delivered in Colorado after transportation has been completed, by public or private carrier or by the purchaser himself. Sales delivered in Colorado include deliveries in Colorado designated

by any purchaser whether the purchaser is located within or without Colorado and whether the shipment is from within or without Colorado. Sales include the transfer or substitution of property. Where the order is taken or approved or where the title passes shall be disregarded in the application of section 138-1-28 (3) (a). Sales do not include sales to purchasers in Colorado unless income is derived from such sale within Colorado. Sales include revenue from services rendered in Colorado.

March 6

March 6

58 <u>Courts - judges' salaries - court costs and fees - The act increases salaries of judges of courts of record as follows:</u>

	Present	Increased to
Supreme court - chief justice associate justices District judges	\$12,000 12,000 9,000	\$15,500 15,000 12,000
Juvenile judge	9,000 9,000 9,500	12,000 12,000 12,500
County judge - Class IIA	8,000 7,000	9,500 8,600
IIIA IIIB IIIC	5,000 4,600 4,100	5,600 5,200 4,700
IVA IVB	3,500 3,000	4,100 3,600
V VIA VIB	2,400 2,100 720	3,000 2,660 734

The bill also provides for an increase in docket and other fees in civil actions, in adoption proceedings, in probate proceedings, special proceedings, criminal actions, jury fees, etc. All fees collected by county officers are to be paid to the county treasurer monthly. 30% of certain docket and other fees collected by clerks of the district courts are to be paid to the state treasurer monthly. A method for accounting for all such fees is prescribed by the act.

The sections of the act increasing salaries of judges become effective January 1, 1959. The sections increasing docket and other fees become effective July 1, 1958.

March 6

(See digest)

59 <u>Appropriation</u> - From game cash fund, to department of game and fish - \$3,637,846, for general expenses for next fiscal year.

March 3

March 3

Department of revenue administration fund - Increases the amount to be credited to the department of revenue administration fund from 5 to 8% of the gross sums collected from all motor vehicle registration fees. The act applies to all such fees which are collected for the registration of vehicles for the calendar years 1958, 1959 and 1960.

February 14 February 14

Elected state officers and members of general assembly - salary increases - The act increases salaries of said officials as

	Present	Increased to	
Governor	\$17,500	\$20,000	
Lieutenant governor	3,600	4,800	
(Plus \$20 per day when acting as governor)			
President pro tem of senate when acting as			
governor	\$20 per		7 ·
Attorney general	000 و 9	12,000	
Secretary of state	8,000	9,000	
State treasurer	000ر8	9,000	
Auditor of state	8,000	9,000	
District attorneys (from state funds -			
balance of salary is paid from county		•	
funds)	1,200	1,200	

Increased salaries for state elected officials shall be paid to those officials elected in 1958 and thereafter, and to those appointed to serve in the place of any of said elected officials.

The act further increases the compensation and allowances of members of the general assembly as follows: From \$50 to \$100 per month for each month of the term to which a member is elected; the \$20 per diem to be paid to each member during regular and special sessions up to \$2,400 remains the same; an additional per diem of \$20 per day for attendance by any member, when the general assembly is not in session, at meetings of the legislative council, the subcommittee on appropriations, or any interim committee authorized by joint resolution of the two houses, or committees established by the council, not to exceed \$600 in any calendar year, is allowed. Members also receive actual and necessary travelling expenses, but mileage rates and per diem allowances shall not exceed those authorized for the executive departments unless special circumstances are shown to the satisfaction of the state controller.

Increased salaries and allowances for members of the general assembly shall be paid to those members elected in 1958 and thereafter, or to those appointed to serve in the place of any of said members on or after December 1, 1958.

March 6 (See digest)

- 65 Game and fish lake and park licenses Provides for the classification and licensing of 4 types of commercial or private lakes:
 - Class A Used for the propagation or stocking of fish and the sale of such fish at wholesale or retail but in which no angling is allowed and not subject to regulated seasons annual fee, \$25.
 - Class B Used for the propagation or stocking of fish and the sale of such fish to customers who may catch such fish.

 Customers need not have a fishing license. Area of such lakes (except thoselicensed on April 29, 1957, if not exceeding 10 surface acres) cannot exceed 3 surface acres and must be posted. They are not subject to regulated seasons. annual fee, \$25.
 - Class C Used for the propagation or stocking of fish and the selling of excess fish at certain seasons, and which are primarily used for recreational purposes and located on the property of any person, association or corporation or private club, guest ranch or resort. Customers, guests

65 cont.

and other persons angling in such lakes are required to have a fishing license, but in lieu of regular license, may use a special license for \$1.00 good for 2 consecutive days, issued by the proprietor upon blanks furnished by the department - Annual fee, \$10.00.

Class D - Owned by individuals and used primarily for their private use. No fishing license is required of the owners or members of their immediate families. All other persons angling in such lakes must conform to all laws concerning fishing, but may use the same 2 day special fishing license as allowed for class C lakes - Annual fee, \$5.00.

A lake of any class must not have been stocked at public expense within 5 years of effective date of act; if fed from a natural stream, it shall be screened at inlet or outlet if ordered by the commission; must be located on private land "but nothing herein contained shall in any way affect the rights of any person who had obtained and held a valid lake license on April 29, 1957." Provision is made for the issuance of licenses, or a combination of such licenses, or the operation of two or more lakes under one license, and credits are to be allowed holders of prior licenses.

The act also provides for the issuance to any person, association or corporation to operate and maintain any park for the purpose of keeping any live game, except buffalo, or birds, and the holder of any such license is entitled to buy, sell, barter, trade, import or export any such game or birds - Annual fee, \$5.00.

Invoices are required to be furnished by the proprietor or operator of any lake or park if he sells, donates, delivers or otherwise disposes of any game or game birds, or fish, to any purchaser (excepting a purchaser at wholesale), donee or person receiving the delivery, but no such invoice is required if the purchaser, consignee or donee of small game or game birds holds a regular valid hunting license and conforms to all provisions of the game and fish laws concerning open seasons and bag limits. Penalties for misuse of invoices are provided.

March 6 March 6

Abstracts of title - Increases the fee of the county clerk for making an abstract of title from \$1 for each entry to \$2. The certificate fee of \$4 remains the same.

March 3 March 3

Appropriation - supplemental - From department of revenue administration fund to the state department of revenue - \$60,000 for general expenses.

February 22 February 22

70 <u>Appropriation-supplemental</u> - To Colorado state hospital - \$40,000 for general expenses.

February 14 February 14

Colorado state reformatory - building program - Appropriates entire unobligated balance in the small projects building fund on the effective date of the act, and 40% of all moneys collected each year thereafter from the tax levy for such fund, not to exceed an aggregate of \$424,800, to the Colorado state reformatory building fund. Also authorizes the transfer to said fund

of such sum of money as needed, in the judgment of the governor and controller, but not to exceed \$300,000, from the Colorado state hospital building fund, but any such transfers shall be repaid from the small projects building fund. Specifies the purposes for which any such funds appropriated or transferred may be used for a building program, all plans and contracts to be approved by the state planning division and the governor, and reviewed and approved by the joint legislative interim committee on state institutions.

March 6 March 6

Appropriation - additional - From state public welfare fund to state department of public welfare - for next fiscal year - \$710,000 for aid to dependent children; \$504,000 for aid to needy disabled; \$150,000 for child welfare services; \$30,000 for aid to hlind. From emergency and contingent account of the department, \$250,000 for aid to indigent tuberculars. Unexpended balances of all such appropriations, as well as any balance in the emergency and contingent fund, on June 30, 1959, shall be transferred to general fund.

March 6 March 6

Appropriation - To board of regents of university of Colorado, from building program tax levy of university, \$575,000 for retiring indebtedness on and renovating and equipping a building in Denver purchased for university extension work.

February 22 February 22

79 "Long appropriation act" - For ordinary operating costs of legislative, executive and judicial departments, for next fiscal year -\$38,514,141 from general fund; \$15,437,896 from cash funds.

March 6 March 6

Appropriation - state school aid - For next fiscal year - for distribution under the public school foundation act, \$21,800,000; for scholastic achievement under S.B. 25 (2nd reg. session 1958), \$50,000; for transportation of pupils (including those necessarily attending out-of-state schools) \$1,300,000. The act further provides that if there is insufficient moneys in the general revenue or general cash revolving fund to meet the immediate obligations for distribution of moneys appropriated by this act, moneys may be transferred temporarily and under certain conditions from the "direct grant reserve" allocated from the public school income fund for ADA payments under the foundation act to meet such obligations.

March 6 March 6

Appropriation - To Colorado school for the deaf and blind, \$30,000 from special fund created by H.B. 43 (2nd reg. session 1958), for emergency repairs and replacements of utility lines and plumbing at school.

February 22 February 22

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