



OFFICE OF GOVERNMENT RELATIONS
Key State Higher Education Legislation

The First Regular Session of the seventy-second session of the Colorado General Assembly convened on January 8, 2020 and ended on June 15, 2020. The legislature took a 2-month recess from March 16th to May 26th due to Covid-19 concerns and reconvened for 3 weeks to pass the state budget and other bills related to Covid-19.

S.B. 20-123

Compensation and Representation of Student Athletes

Sponsors: Fields, Bridges/Coleman, Herod

The act states that, effective January 1, 2023, except as may be required by an athletic association, conference, or other group or organization with authority over intercollegiate athletics (association), including the National Collegiate Athletic Association, an institution of higher education (institution) shall not uphold any rule, requirement, standard, or other limitation that prevents a student athlete of the institution from earning compensation from the use of the student athlete's name, image, or likeness (compensation). A student athlete's earning of compensation may not affect the student's scholarship eligibility. An association shall neither prevent a student athlete from earning compensation nor prevent an institution from participating in intercollegiate athletics because a student athlete receives compensation. Neither an institution nor an association shall:

- Provide compensation to a current or prospective student athlete;
- Provide remuneration to a prospective student athlete for the prospective student athlete's athletic performance or potential athletic performance; or
- Prevent a student athlete from obtaining professional representation in relation to contracts or legal matters, including representation provided by athlete advisors and legal representation provided by attorneys.

A student athlete shall not enter into a contract providing compensation to the student athlete (athlete contract) if the athlete contract conflicts with a contract of the team for which the student athlete competes (team contract). A team contract that is entered into, modified, or renewed on or after January 1, 2023, may not prevent a student athlete from using the student athlete's name, image, or likeness for a commercial purpose when the student athlete is not engaged in official team activities. A student athlete who enters into an athlete contract shall disclose the athlete contract to the athletic director of the institution within 72 hours after the student athlete enters into the athlete contract.

A student athlete who is aggrieved by an act taken in violation of the act may bring an action for injunctive relief.

APPROVED by Governor March 20, 2020

EFFECTIVE January 1, 2023

NOTE: This act was passed without a safety clause.

S.B. 20-205

Sick Leave for Employees

Sponsors: Fenberg, Bridges/Becker, Caraveo

On the effective date of the act through December 31, 2020, all employers in the state, regardless of size, are required to provide each of their employees paid sick leave for reasons related to the COVID-19 pandemic in the amounts and for the purposes specified in the federal "Emergency Paid Sick Leave Act" in the "Families First Coronavirus Response Act".

Starting January 1, 2021, for employers with 16 or more employees, and starting January 1, 2022, for all employers, the act requires employers to provide paid sick leave to their employees, accrued at one hour of paid sick leave for every 30 hours worked, up to a maximum of 48 hours per year.

An employee begins accruing paid sick leave when the employee's employment begins, may use paid sick leave as it is accrued, and may carry forward and use in subsequent calendar years up to 48 hours of paid sick leave that is not used in the year in which it is accrued. An employer is not required to allow the employee to use more than 48 hours of paid sick leave in a year.

Employees may use accrued paid sick leave to be absent from work for the following purposes:

- The employee has a mental or physical illness, injury, or health condition; needs a medical diagnosis, care, or treatment related to such illness, injury, or condition; or needs to obtain preventive medical care;
- The employee needs to care for a family member who has a mental or physical illness, injury, or health condition; needs a medical diagnosis, care, or treatment related to such illness, injury, or condition; or needs to obtain preventive medical care;
- The employee or family member has been the victim of domestic abuse, sexual assault, or harassment and needs to be absent from work for purposes related to such crime; or
- A public official has ordered the closure of the school or place of care of the employee's child or of the employee's place of business due to a public health emergency, necessitating the employee's absence from work.

In addition to the paid sick leave accrued by an employee, the act requires an employer, regardless of size, to provide its employees an additional amount of paid sick leave during a public health emergency in an amount based on the number of hours the employee works.

The act prohibits an employer from retaliating against an employee who uses the employee's paid sick leave or otherwise exercises the employee's rights under the act. Employers are required to notify employees of their rights under the act by providing employees with a written notice of their rights and displaying a poster, developed by the division of labor standards and statistics (division) in the department of labor and employment (department), detailing employees' rights under the act.

The director of the division will implement and enforce the act and adopt rules necessary for such purposes. An employer found in violation of the act is liable to the employee for back pay and other equitable damages.

The act treats an employee's information about the employee's or a family member's health condition or domestic abuse, sexual assault, or harassment case as confidential and prohibits an employer from disclosing such information or requiring the employee to disclose such information as a condition of using paid sick leave.

The act specifies the conditions in which collective bargaining agreements result in compliance with, or exemption from, the act.

\$206,566 is appropriated to the department for use by the division to implement the act, based on the assumption that the division will require an additional 2.7 FTE for such purpose.

APPROVED by Governor July 14, 2020

EFFECTIVE July 14, 2020

S.B. 20-217

Enhance Law Enforcement Integrity

**Sponsors: Garcia,
Fields/Herod, Gonzales-
Gutierrez**

Beginning July 1, 2023, the act requires all local law enforcement agencies and the Colorado state patrol to issue body-worn cameras to their officers, except for those working in jails, working as administrative or civilian staff, the executive detail of the state patrol, and those working in court rooms. A peace officer shall wear and activate a body-worn camera when responding to a call for service or during any interaction with the public initiated by the peace officer when enforcing the law or investigating possible violations of the law. A peace officer may turn off a body-worn camera to avoid recording personal information that is not case related; when working on an unrelated assignment; when there is a long

break in the incident or contact that is not related to the initial incident; and during administrative, tactical, and management discussions. A peace officer does not need to wear or activate a body-worn camera if the peace officer is working undercover. The act creates inferences, presumptions, and sanctions for failing to activate or tampering with a body-worn camera. The act requires all recordings of an incident be released to the public within 21 days after the local law enforcement agency or Colorado state patrol receives a complaint of misconduct. The act allows for redaction or nonrelease of the recording to the public if there is a specified privacy interest at stake.

Beginning July 1, 2023, the act requires the division of criminal justice in the department of public safety (division) to create an annual report of the information that is reported to the division, aggregated and broken down by state or local agency that employs peace officers, along with the underlying data.

Each local agency and the Colorado state patrol that employs peace officers shall report to the division:

- All use of force by its peace officers that results in death or serious bodily injury;
- All instances when a peace officer resigned while under investigation for violating department policy;
- All data relating to contacts conducted by its peace officers; and
- All data related to the use of an unannounced entry by a peace officer.

The division of criminal justice shall maintain a statewide database with data collected in a searchable format and publish the database on its website. Any state or local law enforcement agency that fails to meet its reporting requirements is subject to suspension of its funding by its appropriating authority.

If any peace officer is convicted of or pleads guilty or nolo contendere to a crime involving the unlawful use or threatened use of physical force or the failure to intervene in another officer's use of unlawful force or is found civilly liable in either case, the P.O.S.T. board shall permanently revoke the peace officer's certification. The P.O.S.T. board shall not, under any circumstances, reinstate the peace officer's certification or grant new certification to the peace officer unless exonerated by a court.

The act states that in response to a protest or demonstration, a law enforcement agency and any person acting on behalf of the law enforcement agency shall not:

- Discharge kinetic impact projectiles and all other non- or less-lethal projectiles in a manner that targets the head, pelvis, or back;
- Discharge kinetic impact projectiles indiscriminately into a crowd; or
- Use chemical agents or irritants, including pepper spray and tear gas, prior to issuing an order to disperse in a sufficient manner to ensure the order is heard and repeated if necessary, followed by sufficient time and space to allow compliance with the order.

The act allows a person who has a constitutional right secured by the bill of rights of the Colorado constitution that is infringed upon by a peace officer to bring a civil action for the violation. A plaintiff who prevails in the lawsuit is entitled to reasonable attorney fees, and a defendant in an individual suit is entitled to reasonable attorney fees for defending any frivolous claims. Qualified immunity is not a defense to the civil action. The act requires a political subdivision of the state to indemnify its employees for such a claim; except that if the peace officer's employer determines the officer did not act upon a good faith and reasonable belief that the action was lawful, then the peace officer is personally liable for 5 percent of the judgment or \$25,000, whichever is less, unless the judgment is uncollectible from the officer, then the officer's employer satisfies the whole judgment. A public entity does not have to indemnify a peace officer if the peace officer was convicted of a criminal violation for the conduct from which the claim arises.

The act creates a new use of force standard by limiting the use of physical force and limiting the use of deadly force when force is authorized. The act prohibits a peace officer from using a chokehold.

The act requires a peace officer to intervene when another officer is using unlawful physical force and requires the intervening officer to file a report regarding the incident. If a peace officer fails to intervene when required, the P.O.S.T. shall decertify the officer.

Under current law, if a grand jury does not bring charges against a person, the grand jury may issue a report. The act requires the grand jury to issue a report when it does not charge a person.

Beginning, January 1, 2022, the act requires the P.O.S.T. board to create and maintain a database containing information related to a peace officer's:

- Untruthfulness;
- Repeated failure to follow P.O.S.T. board training requirements;
- Decertification; and
- Termination for cause.

The act makes it unlawful for any governmental authority to engage in a pattern or practice of conduct by peace officers that deprives persons of rights, privileges, or immunities secured or protected by the constitution or laws of the United States or the state of Colorado. Whenever the attorney general has reasonable cause to believe that a violation of this provision has occurred, the attorney general may in a civil action obtain any and all appropriate relief to eliminate the pattern or practice.

The act allows the P.O.S.T. board to revoke peace officer certification for a peace officer who has failed to complete required peace officer training after giving the officer 30 days to satisfactorily complete the training.

The act gives the P.O.S.T. board the authority to promulgate rules for enforcement of the provisions related to peace officer certification. The attorney general may bring criminal charges for violations of the provisions related to peace officer certification if violation is willful or wanton, or impose fines upon any individual officer or agency for failure to comply with the provisions related to peace officer certification.

The act requires a peace officer to have a legal basis for making a contact. After making a contact, a peace officer shall report to the peace officer's employing agency information that the agency is required to report to the division of criminal justice.

The act appropriates \$617,478 from the highway users tax fund to the department of public safety for use by the Colorado state patrol. To implement this act, the patrol may use this appropriation as follows:

- \$50,288 for civilians, including an additional 1.0 FTE;
- \$7,550 for operating expenses;
- \$463,700 for information technology asset maintenance; and
- \$95,940 for the purchase of legal services, which is reappropriated to the attorney general's office.

APPROVED by Governor June 19, 2020
PORTIONS EFFECTIVE June 19, 2020

PORTIONS EFFECTIVE September 1, 2020
PORTIONS EFFECTIVE July 1, 2023

H.B. 20-1002 College Credit for Work Experience

**Sponsors: McLachlan,
Baisley/Zenzinger, Story**

The act requires the department of higher education to conduct a study concerning awarding academic credit for prior learning within all state institutions of higher education (institutions).

An existing council charged with examining general education courses shall implement a plan for determining and awarding academic credit for postsecondary education based on work-related experience. The plan must not be created, adopted, or implemented unless sufficient money is available from gifts, grants, or donations to cover the costs of creating, adopting, and implementing a plan.

Beginning in the 2022-23 academic year, unless a plan is implemented prior to then, institutions shall accept and transfer academic credit awarded for work-related experience as courses with guaranteed-transfer designation or part of a statewide degree transfer agreement.

Beginning March 1, 2024, and each year thereafter, the council shall report to the education committees of the senate and house of representatives, or any successor committees, regarding the implementation of the credit for work-related experience plan.



OFFICE OF GOVERNMENT RELATIONS
Key State Health Care Legislation

S.B. 20-212

Reimbursement for Telehealth Services

Sponsors: Winter, Tate/Lontine, Soper

The act prohibits a health insurance carrier from:

- Imposing specific requirements or limitations on the HIPAA-compliant technologies used to deliver telehealth services;
- Requiring a covered person to have a previously established patient-provider relationship with a specific provider in order to receive medically necessary telehealth services from the provider; or
- Imposing additional certification, location, or training requirements as a condition of reimbursement for telehealth services.

The act specifies that, to the extent the state board of health adopts rules addressing supervision requirements for home care agencies, the rules must allow for supervision in person or by telemedicine or telehealth.

For purposes of the medicaid program, the act:

- Requires the department of health care policy and financing (state department) to allow home care agencies to supervise services through telemedicine or telehealth;
- Clarifies the methods of communication that may be used for telemedicine;
- Requires the state department to reimburse rural health clinics, the federal Indian health service, and federally qualified health centers for telemedicine services provided to medicaid recipients and to do so at the same rate as the department reimburses those services when provided in person;
- Requires the state department to post telemedicine utilization data to the state department's website no later than 30 days after the effective date of the act and update the data every other month through state fiscal year 2020-21; and
- Specifies that health care and mental health care services include speech therapy, physical therapy, occupational therapy, hospice care, home health care, and pediatric behavioral health care.

The act appropriates \$5,068,381 to the state department from the care subfund for telemedicine expansion services and prohibits the state department from using the appropriation for the state-share of medicaid services.

APPROVED by Governor July 6, 2020

EFFECTIVE July 6, 2020

H.B. 20-1216

Sunset Continue Nurse Practice Act

Sponsors: Mullica/Ginal

The act implements the recommendations of the department of regulatory agencies in its sunset review and report on the "Nurse Practice Act", under which nurses are regulated by the state board of nursing (board), as follows:

- Continues the regulation of nurses by the board for 7 years, until September 1, 2027;
- Authorizes the board to enter into a confidential agreement to limit practice with a nurse who has a health condition that affects the ability of the nurse to practice safely and modifies grounds for disciplining a nurse to specify that a nurse may be disciplined for failing to notify the board of a health condition that limits the nurse's ability to practice safely, failing to act within the limits imposed by the health condition, or failing to comply with the terms of a confidential agreement entered into with the board;

- Adds, as a ground for disciplining a nurse, engaging in a sexual act with a patient during the course of care or within 6 months after care is concluded;
- Requires licensees and insurance carriers to report malpractice settlements and judgments;
- Modifies the grounds for discipline relating to alcohol or drug use or abuse to clarify that the use or abuse need not be ongoing to trigger discipline;
- Requires a nurse to report an adverse action or the surrender of a license within 30 days after the action;
- Requires a nurse to report a criminal conviction within 30, rather than 45, days after the conviction;
- Repeals the standards of "willful" and "negligent" with regard to certain grounds for disciplining a nurse;
- Changes the title "advanced practice nurse" and the acronym "A.P.N." to "advanced practice registered nurse" and "A.P.R.N.";
- Eliminates the age limit and the requirement to be retired for a nurse to obtain a volunteer license;
- Repeals the requirement for the director of the division of professions and occupations to consult with the board before appointing an executive administrator and other personnel for the board; and
- Repeals the requirement for at least one board member to sit on the panel to interview candidates for the board executive administrator position.

In addition to implementing the sunset recommendations, the act:

- Reduces the number of experience hours required for an A.P.R.N. to obtain prescriptive authority from 1,000 hours to 750 hours and includes a legislative declaration stating that the experience hours should not be adjusted downward before the next sunset review of the "Nurse Practice Act";
- Eliminates the requirement that an A.P.R.N. seeking or who has obtained prescriptive authority develop, maintain, or update an articulated plan and that the board audit those plans;
- Adds definitions of "collaboration", "delegation of patient care", and "licensed health care provider" to the "Nurse Practice Act" for purposes of clarifying the ability of nurses to delegate nursing tasks to other providers and assistive personnel; and
- Modifies the definitions of "practice of practical nursing" and "practice of professional nursing".

APPROVED by Governor June 30, 2020

PORTIONS EFFECTIVE July 1, 2020

S.B. 19-193

Sunset Continue Colorado Medical Practice Act

Sponsors: Ginal, Lee/Tipper

The act implements recommendations in the 2018 sunset review and report by the department of regulatory agencies by:

- Continuing the "Colorado Medical Practice Act" (Act) and the Colorado medical board (board) until September 1, 2026;
- Eliminating the restriction on the number of days that a physician may practice in a calendar year with a pro bono license;
- Repealing the requirement that the board send a letter of admonition to a licensee by certified mail; and
- Making technical amendments to the Act. Specified provisions of the act are contingent upon House Bill 19-1172 becoming law.

APPROVED by Governor May 31, 2019

PORTIONS EFFECTIVE July 1, 2018

PORTIONS EFFECTIVE October 1, 2019

H.B. 20-1411

**COVID-19 Funds Allocation for
Behavioral Health**

**Sponsors: Michaelson Jenet,
Kraft-Tharp/Pettersen, Fields**

The act appropriates money from the cares subfund in the general fund to the department of human services, the department of public health and environment, the department of higher education, and the department of law for behavioral health programs and services that were not accounted for in the state budget most recently approved as of March 27, 2020, and are necessary to respond to the COVID-19 public health emergency. All of the appropriations must be expended on or before December 30, 2020.

APPROVED by Governor June 22, 2020

EFFECTIVE June 22, 2020

 **OFFICE OF GOVERNMENT RELATIONS**
Key Funding Legislation

S.B. 20-219

Lease-purchase Issuance for Capital Construction

Sponsors: Fields, Sonnenberg/Valdez, Rich

The act requires the state treasurer, on behalf of the state, to execute a lease-purchase agreement in an amount up to \$65,500,000 plus reasonable and necessary costs to fund certain capital construction needs for state institutions of higher education that are continuations of previously funded projects as specified by the capital development committee. The capital development committee is required to post the list of specific projects and the cost of each project on its official website no later than August 15, 2020. The capital development committee is also required to specify in this list, in the event of any excess money as a result of the issuance, what any remainder money must be used for.

APPROVED by Governor July 14, 2020

EFFECTIVE July 14, 2020

H.B. 20-1366

Higher Education Funding Allocation Model

Sponsors: Esgar, McCluskie/Zenzinger, Rankin

The act makes revisions to the higher education funding provisions creating a new higher education funding allocation model (new funding model).

The new funding model begins in the 2021-22 state fiscal year and includes new provisions for calculating fee-for-service contracts for institutions and makes related changes to the calculation of state funding to support specialty education programs, area technical colleges, and local district colleges. Under the new funding model, fee-for-service contracts for institutions are based on 3 components: Ongoing additional funding, performance funding, and temporary additional funding. The Colorado commission on higher education (commission), in conjunction with the department of higher education (department) and in collaboration with the institutions, shall calculate and make funding recommendations to the joint budget committee for these components as part of the annual budget request process.

Ongoing additional funding is base building and may be awarded to an institution to make progress toward the commission's master plan goals, which may include addressing base funding disparities or funding priorities not addressed through performance funding metrics. An institution may also receive ongoing additional funding through a formula set forth in the act to recognize an institution's additional costs associated with educating and providing services to first-generation undergraduate students. Performance funding is calculated based on an institution's change over time in performance on each performance funding metric compared to other institutions' change in performance and adjusted based on each institution's share of funding in the previous state fiscal year. The performance funding metrics include:

- Resident student full-time equivalent enrollment;
- Credential completion;
- Resident Pell-eligible student population share;
- Resident underrepresented minority student population share;
- Retention rate;
- One-hundred-percent-of-time graduation rate;
- One-hundred-fifty-percent-of-time graduation rate; and
- Resident first-generation undergraduate student population share.

The joint budget committee determines the amount of funding allocated to each performance funding metric for a fiscal year after considering recommendations from the commission and department that are developed in collaboration with the institutions.

Finally, temporary additional funding, which is not base building, may be awarded to an institution for a specified period of time to address commission master plan goals or other areas the commission identifies.

Under current law and the new model, minimum funding for specialty education programs, local district colleges, and area technical colleges is based on their previous year's funding, increased or decreased by the average percentage change in state funding for all institutions (percentage change). However, the act modifies how the percentage change is calculated so that it does not include amounts awarded to institutions for ongoing additional funding or temporary additional funding in the applicable state fiscal year.

The act requires the annual budget request that the commission and the department submit relating to the new funding model to include detailed information and funding recommendations. The act also requires the commission, in conjunction with the department and in collaboration with the institutions, to identify and make recommendations to the joint budget committee by July 1, 2022, concerning ways to better measure success for students who are not first-time, full-time students. This may include a recommendation for a statutory change to the calculation of one of the graduation rate performance funding metrics.

The act repeals fiscal limits, reporting requirements, and budget provisions that do not apply to the new funding model.

The act amends statutory references to reflect the creation of a new higher education funding model.

Adopted by the General Assembly: April 29, 2019

NOTE: On November 5, 2019, the secretary of state shall submit this act by its ballot title to the registered electors of the state for their approval or rejection. Except as otherwise provided in section 1-40-123, Colorado Revised Statutes, if a majority of the electors voting on the ballot title vote "Yes/For", then the act will become part of the Colorado Revised Statutes.

APPROVED by Governor June 29, 2020

PORTIONS EFFECTIVE June 29, 2020

PORTIONS EFFECTIVE July 1, 2021

[H.B. 20-1427](#)

**Cigarette Tobacco And Nicotine Products
Tax**

**Sponsors: Caraveo,
McCluskie/Fields,
Moreno**

The act refers a ballot issue to the voters at the November 2020 general election for the following tax changes:

- To increase the statutory per cigarette tax from 1 cent to 6.5 cents until July 1, 2024, then to 8 cents until July 1, 2027, and thereafter to 10 cents;
- To increase the statutory tobacco products tax from 20% of the manufacturer's list price (MLP) to 30% of MLP until July 1, 2024, then to 36% of MLP until July 1, 2027, and to 42% thereafter of MLP for tobacco products;
- To create a tax on nicotine products that is equal to 50% of MLP until July 1, 2024, then 56% of MLP until July 1, 2027, and thereafter 62% of MLP, which is the same tax as the total tax levied on most tobacco products, including the tax from Amendment 35, with the increase;
- To establish a tax rate for cigarettes, tobacco products, and nicotine products that are modified risk tobacco products approved by the United States department of health and human services that is 50% of the statutory tax rate;
- To establish a minimum tax for tobacco products that are moist snuff;

- To expand the cigarette and tobacco products taxes to include delivery sales made by a seller outside of the state directly to a consumer; and
- To create an inventory tax on cigarettes that is imposed on all stamped cigarettes and unaffixed stamps in a wholesaler or wholesale subcontractor's possession or control at the time of a tax increase that takes place after January 1, 2022.

If voters approve the ballot measure, then the state will have the authority to impose these taxes and the rest of the act will be effective.

The act also establishes a minimum price for cigarettes that is equal to \$7 for a pack and \$70 for a carton until July 1, 2024, and \$7.50 for a pack and \$75 for a carton on and after July 1, 2024, and civil penalties imposed for any person who sells cigarettes for less than the minimum amount. A portion of the sales tax revenue that is estimated to be attributable to the minimum price requirement is transferred from the general fund to the newly created preschool programs cash fund, from which the general assembly may appropriate money to a designated department to be used for an array of preschool education purposes. The new nicotine products tax is modeled after the tobacco products tax. Nicotine products are products that contain nicotine and that are ingested into the body, which at this time is typically through vaping with an electronic cigarette. The excise tax is levied on the sale, use, consumption, handling, or distribution of all nicotine products in the state, and it is imposed on a distributor at the time the product is brought into the state, made here, or shipped or transported to retailers in the state, or the wholesaler or distributor makes a delivery sale. If a distributor fails to pay the tax, then any person or entity in possession of the nicotine products is liable for the tax.

To be a distributor of nicotine products, a person must have a license. The license costs \$10 per year and requires that the distributor must have a tax license and comply with all of the laws relating to the collection of the tax. Distributors are required to file electronic quarterly returns. Licensees are required to maintain certain records, and retailers are likewise required to maintain records about nicotine products they purchase from a licensed distributor. The department of revenue may share the names and addresses of persons who purchased nicotine products for resale with the department of public health and environment and county and district public health agencies.

To account for the fully phased-in increased taxes per cigarette, the discount percentage on cigarette stamps that a cigarette wholesaler may retain for its collection costs is reduced from 4% to .4% and the similar discount for a tobacco products distributor is reduced from 3.33% to 1.6%. A nicotine products distributor will be permitted to retain 1.1% of the taxes collected.

The revenue from the new nicotine products tax, the inventory tax, and the additional cigarette and tobacco products taxes is deposited in the old age pension fund and then credited to the general fund in accordance with the state constitution. The state treasurer is required to transfer an amount equal to the total new tax revenue from the general fund to the 2020 tax holding fund (holding fund). For fiscal years beginning prior to July 1, 2023, the bulk of the money in the holding fund will be transferred to the state education fund, and thereafter, to the preschool programs cash fund. In addition, the state treasurer is required to transfer varying amounts of money in different fiscal years from the holding fund to the following funds:

- The tobacco tax cash fund;
- The general fund;
- The housing development grant fund;
- The eviction legal defense fund;
- The newly created rural schools cash fund, which will in turn be distributed to small and large rural school districts based on funded pupil counts; and
- The tobacco education programs fund.

The state auditor is required to annually conduct a financial audit of the use of the new tax revenue.

APPROVED by Governor July 8, 2020

EFFECTIVE July 8, 2020