INDEPENDENT ETHICS COMMISSION - Formal Complaint Form

IEC Rec'd 08-AUG-2016

Complaint No. 16-20

BEFORE THE INDEPENDENT ETHICS COMMISSION OF THE STATE OF COLORADO (IEC use only) CASE NO.

COMPLAINT

The Complainant(s) is (are):Charles H. Bucknam

Address (Include City and Zip Code) Daytime Phone No.

12460 North Third Street
Parker, Colorado 80134

303-805-1690

The Respondent(s) is (are):

Representative Kim Ransom, Colorado House District 44

Address (Include City and Zip Code) Daytime Phone No.

13754 OMEGA CIRCLE

LITTLETON, CO 80124

303-908-9811

Email: KIMRANSOM@HOTMAIL.COM

The specific act or things complained of, with the facts to give a full understanding of the situation, is (are):

The Respondent Representative Kim Ransom (Hereinafter "Ransom") filed a Disclosure by Public Officeholder Report of Gifts, Honoraria, and Other Benefits, on or about July 7, 2016, which disclosed a gift of a Gold Pass to the Western Conservative Summit, valued at $600 from the Centennial Institute, on or about July 1, 2016, (Exhibit I), which is in excess of the $59.00 annual limit for gifts., Acceptance of the gift is believed to be a violation of the Colorado Constitution Article XXIX Section 3 (Hereinafter "Constitution"), which states:

"(2) No…member of the general assembly,… shall…receive any gift or other thing of value having either a fair market value or aggregate actual cost greater than fifty dollars ($50)…from a person, without the person receiving lawful consideration of equal or greater value in return from the…member of the general assembly,… who solicited, accepted or received the gift or other thing of value."

It is believed that the exception in the Constitution (3)(e) does not apply:

"Admission to, and the cost of food or beverages consumed at, a reception, meal or meeting by an organization before whom the recipient appears to speak or to answer questions as part of a scheduled program;"

Ransom does not report participation in the program in the disclosure nor does the program list Ransom as a speaker or to answer questions as part of the program. (Exhibit II).

It is believed that the exception in the Constitution (3)(f) does not apply:

"f) Reasonable expenses paid by a nonprofit organization… for attendance at a convention, … or other meeting if the person is scheduled to deliver a speech, make a presentation, participate on a panel, or represent the state …provided that the non-profit organization receives less than five percent (5%) of its funding from for-profit organizations or entities;"

Ransom does not report participation in the program in the disclosure. The program does not list Ransom as a speaker, presenter, panel member or to answer questions as part of the program. The program description indicates that it is mostly non-participatory (Exhibit III).

It is believed that Ransom violated 24-6-203 C. R. S. 3.5 (a) Reporting by incumbents and elected candidates - gifts, honoraria, and other benefits - prohibition on monetary gifts - penalty - definitions, which states:

"(3.5) (a) Each incumbent … is prohibited from knowingly receiving or accepting from any other person, in connection with the public service of the incumbent: …

(II) An in-kind gift….

(4) The reports required by subsection (2) of this section need not include the following:

… d) Payment of … actual and necessary expenditures for … attendance at a convention…or other meeting that the incumbent… is permitted to accept or receive in accordance with the provisions of section 3 of article XXIX of the state constitution"

Ramsom reported an in-kind gift of $600, which exceeds the statutory limit. If the exception applied Ransom should have not reported it.

Ransom had sponsored a bill SB16-154 A BILL FOR AN ACT CONCERNING THE CREATION OF INCOME TAX CREDITS FOR NONPUBLIC EDUCATION (Exhibit IV), which would have given income tax credits to private and home schools, which are topics promoted on the Centennial Institute website (Exhibit V).

Accepting an in-kind gift of a gold pass to the Western Conservative Summit in 2016 from the Centennial Institute and sponsoring legislation in 2016 that that supports the issues that the Centennial Institute is promoting on its website is believed to be an ethical violation. Ransom also previously accepted a gold pass in 2015 (Exhibit VI) which is outside the time limit of this complaint,

(If you need more space, please attach a separate sheet of8 1/2X 1 1 paper)

The remedy to the matter I (we) would like is:

In accordance with 24-6-203 C. R. S. Reporting by incumbents and elected candidates - gifts, honoraria, and other benefits - prohibition on monetary gifts - penalty - definitions, which states:

"(7) Any person …who violates any provision of subsection (3.5) of this section is guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not less than fifty dollars nor more than one thousand dollars"

Sanctions of a misdemeanor and fine of $1000 are requested.

I (We) hereby acknowledge that I (we) will cooperate in this Complaint and will appear at any hearing if the Complaint is set for hearing.

Signature(s): [signature]

Attorney (if applicable): _____

_____

Dated at Parker, Colorado, this 5th day of August, 2016.

EXHIBIT I

Colorado Secretary of State
Elections Division
1700 Broadway, Ste. 200,
Denver, CO 80290
Ph: (303) 894-2200
Fax: (303) 869-4861
Email: CPFHELP@SOS.STATE.CO.US
Website: HTTP://WWW.SOS.STATE.CO.US/CPF

Below space for Office Use Only

DISCLOSURE BY PUBLIC OFFICEHOLDER REPORT OF GIFTS, HONORARIA, AND OTHER BENEFITS

(Section 24-6-203, C.R.S.)

Filers should also review provisions of Section 3, Article XXIX of the Colorado Constitution

Jurisdiction: STATEWIDE
Filing Period: 2ND QUARTER 2016
Name of Officeholder: KIM RANSOM
Address: 13754 OMEGA CIRCLE , LITTLETON, CO, 80124
Phone: (303)908-9811 **Email:** KIMRANSOM@HOTMAIL.COM
Office Held/District: COLORADO HOUSE, HOUSE DISTRICT 44

☐ I have nothing to report

☒ I received the following gifts, honoraria, or other benefits during this period

Name of Person Giving	Description	Date Received	Amount/Value
CENTENNIAL INSTITUTE	GOLD PASS TO WESTERN CONSERVATIVE SUMMIT.	07/01/2016	$600.00

EXHIBIT II

Conference (/western-conservative) (http://10times.com/denver-us/conferences)

Western Conservative Summit

01-03 Jul 2016 (notify new dates)

Colorado Convention Center, Denver (/denver-us/conferences), USA (/usa/conferences)

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Ted Cruz

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President at Committee to Reduce Infection Deaths

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Director ABM Industries, Inc. NYC; REO, Boulder, CO at Center for Equal Opportunity

USA

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JOHN MACARTHUR
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BEN SASSE
STAR PARKER
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ERIC METAXAS
TOM COTTON
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KRISTINA ARRIAGA
CHARLIE KIRK
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FRANK GAFFNEY
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JENNA ELLIS
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JEFF MYERS
GEORGE LEING
VERA ORTEGON
DARRYL GLENN
RYAN FRAZIER
CALANDRA VARGAS
DERRICK WILBURN

PETER BOYLES
DAN CAPLIS
STEVE KELLEY
KRISTA KAFER
CRAIG SILVERMAN
JIMMY SENGENBERGER
CONCERT FRIDAY NIGHT: TRANSFORM DJS

Exhibit III

Program and Schedule

How will I know who is speaking when? Who are your confirmed speakers?

The schedule is published. That said, expect that schedule to change. We maintain a somewhat flexible agenda in order to accommodate last minute availability of special and high profile speakers. Although unconventional and a bit nerve wracking, the benefits of our flexibility more than outweigh the mild uncertainty as we discover what wonderful surprises develop.

Are there breakout sessions or small group discussions?

The primary programs for the Summit are the plenary/general session events in the Mile High Ballroom at the Colorado Convention Center. Everyone at these events will hear the same message at the same time. Seating in the Ballroom is at round tables and theater style with excellent sightlines from anywhere in the house. Some speakers will engage in Q & A from the floor or via text/twitter submissions. Networking and visiting is encouraged during the breaks. There will be a number of book signing meet and greet opportunities with select speakers.

In addition to the large general sessions, there will be a range of workshops every afternoon. These workshops allow for more interaction and discussion with each other and with the presenters.

Exhibit IV

Login

Welcome Charles
Sign Out

Your subscription is valid until 12-31-2016

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Look Up Legislators

Advanced Search Bills

House or Senate: House Bills (1001-1468)
Senate Bills (001-218)
Profile Bills

Advanced Search (Search by Issue, Sponsor, Committee or Status)

Kim Ransom either initiated these bills in his/her own chamber or is the invited primary sponsor in the other chamber.

Action on sponsored bills:

Total bills sponsored:	9
Bills signed by the governor	4
Bills vetoed by the governor	0
Bills postponed indefinitely	5

		SB16-154	Tax Credits For Nonpublic Education	Senate: K. Lundberg (R) House: K. Ransom (R)	House Committee on Education Postpone Indefinitely	03/11/2016	Education	Education		+

Second Regular Session
Seventieth General Assembly
STATE OF COLORADO

INTRODUCED

LLS NO. 16-0589.01 Nicole Myers x4326 **SENATE BILL 16-154**

SENATE SPONSORSHIP

Lundberg, Marble, Neville T., Baumgardner, Grantham, Scheffel, Woods

HOUSE SPONSORSHIP

(None),

Senate Committees
Education

House Committees

A BILL FOR AN ACT

101 **CONCERNING THE CREATION OF INCOME TAX CREDITS FOR NONPUBLIC**
102 **EDUCATION.**

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at http://www.leg.state.co.us/billsummaries.)

The bill establishes a private school tuition income tax credit for income tax years commencing on or after January 1, 2017, that allows any taxpayer to claim a credit when the taxpayer enrolls a dependent qualified child in a private school or the taxpayer provides a scholarship to a qualified child for enrollment in a private school and the private school issues the taxpayer a credit certificate for either enrolling a dependent

qualified child in the private school or providing a scholarship to a qualified child for enrollment in the private school.

The credit may be carried forward for 3 years but may not be refunded, and the department of revenue is granted rule-making authority. In addition, the credit may be transferred, subject to certain limitations.

The amount of the credit is:

- For any qualified child attending a private school on a full-time basis as described in the state board of education rules, an amount equal to either the tuition paid or the scholarship provided to a qualified child, as applicable, or 50% of the previous year's state average per pupil revenues, whichever is less; and
- For any qualified child attending a private school on a half-time basis as described in the state board of education rules, an amount equal to either the tuition paid or the scholarship provided to a qualified child, as applicable, or 25% of the previous year's state average per pupil revenues, whichever is less.

The bill establishes an income tax credit for income tax years commencing on or after January 1, 2017, that allows any taxpayer who uses home-based education for a qualified child to claim an income tax credit in an amount equal to:

- $1,000 for a taxpayer who uses home-based education for a qualified child who was enrolled on a full-time basis as described in the state board of education rules in a public school in the state prior to being taught at home; and
- $500 for a taxpayer who uses home-based education for a qualified child who was enrolled on a half-time basis as described in the state board of education rules in a public school in the state prior to being taught at home.

The credit may be carried forward for 3 years but may not be refunded. In addition, the credit may be transferred, subject to certain limitations.

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1 *Be it enacted by the General Assembly of the State of Colorado:*

2 **SECTION 1. Short title.** The short title of this act is the "Quality

3 Education and Budget Reduction Act".

4 **SECTION 2.** In Colorado Revised Statutes, **add** 39-22-538 and

5 39-22-539 as follows:

6 **39-22-538. Private school tuition income tax credit - rules -**

7 **definitions.** (1) AS USED IN THIS SECTION, UNLESS THE CONTEXT

1 OTHERWISE REQUIRES:

2 (a) "CREDIT CERTIFICATE" MEANS A STATEMENT ISSUED BY A
3 PRIVATE SCHOOL CERTIFYING THAT A CHILD ENROLLED IN THE PRIVATE
4 SCHOOL IS A QUALIFIED CHILD AS DEFINED IN PARAGRAPH (d) OF THIS
5 SUBSECTION (1) AND THAT THE TAXPAYER IS ENTITLED TO AN INCOME TAX
6 CREDIT AS SPECIFIED IN THIS SECTION.

7 (b) "DEPARTMENT" MEANS THE DEPARTMENT OF REVENUE.

8 (c) "PRIVATE SCHOOL" HAS THE SAME MEANING AS SET FORTH IN
9 SECTION 22-30.5-103 (6.5), C.R.S.

10 (d) (I) "QUALIFIED CHILD" MEANS A CHILD ENROLLED ON A
11 FULL-TIME BASIS AS DESCRIBED IN THE STATE BOARD OF EDUCATION
12 RULES IN A PUBLIC SCHOOL IN THE STATE FOR THE SCHOOL YEAR PRIOR TO
13 ENROLLMENT IN A PRIVATE SCHOOL, BUT DOES NOT INCLUDE:

14 (A) A CHILD ENROLLED IN A PRIVATE SCHOOL IN THE STATE FOR
15 THE SCHOOL YEAR PRIOR TO THE EFFECTIVE DATE OF THIS SECTION; OR

16 (B) A CHILD TAUGHT AT HOME IN THE STATE AS OF THE EFFECTIVE
17 DATE OF THIS SECTION.

18 (II) ONCE A CHILD IS A QUALIFIED CHILD AS SPECIFIED IN
19 SUBPARAGRAPH (I) OF THIS PARAGRAPH (d), THE CHILD WILL REMAIN A
20 QUALIFIED CHILD SO LONG AS HE OR SHE REMAINS ENROLLED IN A PRIVATE
21 SCHOOL IN THE STATE IN A KINDERGARTEN THROUGH TWELFTH GRADE
22 PROGRAM.

23 (e) "STATE AVERAGE PER PUPIL REVENUES" HAS THE SAME
24 MEANING AS SET FORTH IN SECTION 22-54-103 (12), C.R.S.

25 (f) "TAXPAYER" MEANS A RESIDENT INDIVIDUAL OR A DOMESTIC
26 OR FOREIGN CORPORATION SUBJECT TO THE PROVISIONS OF PART 3 OF THIS
27 ARTICLE, A PARTNERSHIP, LIMITED LIABILITY COMPANY, S CORPORATION,

1 OR OTHER SIMILAR PASS-THROUGH ENTITY, ESTATE, OR TRUST, AND A
2 PARTNER, MEMBER, AND SUBCHAPTER S SHAREHOLDER OF SUCH
3 PASS-THROUGH ENTITY.
4 (2) (a) (I) FOR INCOME TAX YEARS COMMENCING ON OR AFTER
5 JANUARY 1, 2017, A PRIVATE SCHOOL SHALL ISSUE A CREDIT CERTIFICATE
6 TO ANY TAXPAYER THAT ENROLLS A DEPENDENT QUALIFIED CHILD IN THE
7 PRIVATE SCHOOL OR THAT PROVIDES A SCHOLARSHIP TO A QUALIFIED
8 CHILD FOR ENROLLMENT IN THE PRIVATE SCHOOL. THE CREDIT
9 CERTIFICATE ALLOWS THE TAXPAYER TO CLAIM AN INCOME TAX CREDIT
10 WITH RESPECT TO THE INCOME TAXES IMPOSED BY THIS ARTICLE.
11 (II) A TAXPAYER THAT ENROLLS A DEPENDENT QUALIFIED CHILD
12 IN A PRIVATE SCHOOL OR THAT PROVIDES A SCHOLARSHIP TO A QUALIFIED
13 CHILD FOR ENROLLMENT IN A PRIVATE SCHOOL DURING THE 2016-17
14 STATE FISCAL YEAR OR ANY STATE FISCAL YEAR THEREAFTER IS ELIGIBLE
15 FOR THE INCOME TAX CREDIT SPECIFIED IN SUBPARAGRAPH (I) OF THIS
16 PARAGRAPH (a) FOR THE INCOME TAX YEAR COMMENCING DURING THE
17 STATE FISCAL YEAR IN WHICH THE QUALIFIED CHILD IS ENROLLED OR IN
18 WHICH THE SCHOLARSHIP IS OFFERED; EXCEPT THAT A QUALIFIED CHILD
19 SHALL NOT GENERATE AN INCOME TAX CREDIT IN THE SAME INCOME TAX
20 YEAR FOR BOTH A TAXPAYER THAT ENROLLS THE QUALIFIED CHILD IN A
21 PRIVATE SCHOOL AND A TAXPAYER THAT PROVIDES A SCHOLARSHIP TO
22 THE QUALIFIED CHILD FOR ENROLLMENT IN A PRIVATE SCHOOL.
23 (b) A PRIVATE SCHOOL SHALL ISSUE ANY CREDIT CERTIFICATES
24 PURSUANT TO PARAGRAPH (a) OF THIS SUBSECTION (2) UPON APPLICATION
25 FOR A CREDIT BY A TAXPAYER.
26 (c) (I) (A) FOR ANY QUALIFIED CHILD ATTENDING A PRIVATE
27 SCHOOL ON A FULL-TIME BASIS AS DESCRIBED IN THE STATE BOARD OF

1 EDUCATION RULES, THE AMOUNT OF THE CREDIT AUTHORIZED IN THIS
2 SECTION EQUALS EITHER THE AMOUNT OF TUITION PAID FOR THE
3 QUALIFIED CHILD OR THE AMOUNT OF THE SCHOLARSHIP PROVIDED TO A
4 QUALIFIED CHILD, AS APPLICABLE, OR FIFTY PERCENT OF THE PREVIOUS
5 YEAR'S STATE AVERAGE PER PUPIL REVENUES, WHICHEVER IS LESS.
6 (B) FOR ANY QUALIFIED CHILD ATTENDING PRIVATE SCHOOL ON A
7 HALF-TIME BASIS AS DESCRIBED IN THE STATE BOARD OF EDUCATION
8 RULES, THE AMOUNT OF THE CREDIT AUTHORIZED IN THIS SECTION EQUALS
9 EITHER THE AMOUNT OF TUITION PAID FOR THE QUALIFIED CHILD OR THE
10 AMOUNT OF THE SCHOLARSHIP PROVIDED TO A QUALIFIED CHILD, AS
11 APPLICABLE, OR TWENTY-FIVE PERCENT OF THE PREVIOUS YEAR'S STATE
12 AVERAGE PER PUPIL REVENUES, WHICHEVER IS LESS.
13 (II) THE STATE AVERAGE PER PUPIL REVENUES SHALL BE PROVIDED
14 TO THE DEPARTMENT BY THE DEPARTMENT OF EDUCATION WITHIN THIRTY
15 DAYS AFTER THE EFFECTIVE DATE OF THIS SECTION AND EVERY JANUARY
16 15 THEREAFTER.
17 (d) THE TAXPAYER SHALL SUBMIT THE CREDIT CERTIFICATE TO THE
18 DEPARTMENT WITH THE TAXPAYER'S INCOME TAX RETURN FOR THAT TAX
19 YEAR.
20 (3) IF THE CREDIT ALLOWED IN THIS SECTION EXCEEDS THE INCOME
21 TAXES OTHERWISE DUE ON THE TAXPAYER'S INCOME, THE AMOUNT OF THE
22 CREDIT NOT USED AS AN OFFSET AGAINST INCOME TAXES MAY BE CARRIED
23 FORWARD AS A TAX CREDIT AGAINST SUBSEQUENT YEARS' INCOME TAX
24 LIABILITY FOR A PERIOD NOT EXCEEDING THREE YEARS AND SHALL BE
25 APPLIED FIRST TO THE EARLIEST YEARS POSSIBLE. ANY CREDIT REMAINING
26 AFTER SAID PERIOD MAY NOT BE REFUNDED OR CREDITED TO THE
27 TAXPAYER.

1 (4) A TAXPAYER MAY TRANSFER ALL OR A PORTION OF A TAX
2 CREDIT GRANTED PURSUANT TO SUBSECTION (2) OF THIS SECTION TO
3 ANOTHER TAXPAYER FOR SUCH OTHER TAXPAYER, AS TRANSFEREE, TO
4 APPLY AS A CREDIT AGAINST THE TAXES IMPOSED BY THIS ARTICLE
5 SUBJECT TO THE FOLLOWING LIMITATIONS:
6 (a) THE TAXPAYER MAY ONLY TRANSFER SUCH PORTION OF THE
7 TAX CREDIT AS THE TAXPAYER HAS NEITHER APPLIED AGAINST THE
8 INCOME TAXES IMPOSED BY THIS ARTICLE NOR USED TO OBTAIN A REFUND;
9 (b) THE TAXPAYER MAY NOT TRANSFER A PRORATED PORTION OF
10 THE TAX CREDIT TO MORE THAN ONE TRANSFEREE;
11 (c) A TRANSFEREE MAY NOT ELECT TO HAVE ANY TRANSFERRED
12 CREDIT REFUNDED PURSUANT TO SUBSECTION (3) OF THIS SECTION;
13 (d) FOR ANY TAX YEAR IN WHICH A TAX CREDIT IS TRANSFERRED
14 PURSUANT TO THIS SUBSECTION (4), BOTH THE TAXPAYER AND THE
15 TRANSFEREE SHALL FILE WRITTEN STATEMENTS WITH THEIR INCOME TAX
16 RETURNS SPECIFYING THE AMOUNT OF THE TAX CREDIT THAT HAS BEEN
17 TRANSFERRED. A TRANSFEREE MAY NOT CLAIM A CREDIT TRANSFERRED
18 PURSUANT TO THIS SUBSECTION (4) UNLESS THE TAXPAYER'S WRITTEN
19 STATEMENT VERIFIES THE AMOUNT OF THE TAX CREDIT CLAIMED BY THE
20 TRANSFEREE.
21 (e) TO THE EXTENT THAT A TRANSFEREE PAID VALUE FOR THE
22 TRANSFER OF A CREDIT ALLOWED PURSUANT TO THIS SECTION TO SUCH
23 TRANSFEREE, THE TRANSFEREE SHALL BE DEEMED TO HAVE USED THE
24 CREDIT TO PAY, IN WHOLE OR IN PART, THE INCOME TAX OBLIGATION
25 IMPOSED ON THE TRANSFEREE UNDER THIS ARTICLE, AND TO SUCH EXTENT
26 THE TRANSFEREE'S USE OF A TAX CREDIT FROM A TRANSFEROR UNDER THIS
27 SECTION TO PAY TAXES OWED SHALL NOT BE DEEMED A REDUCTION IN THE

1 AMOUNT OF INCOME TAXES IMPOSED BY THIS ARTICLE ON THE
2 TRANSFEREE;
3 (f) THE TRANSFEREE AND THE TRANSFEROR SHALL BOTH SUBMIT
4 TO THE DEPARTMENT, IN A FORM AND MANNER TO BE DETERMINED BY THE
5 DEPARTMENT, A STATEMENT THAT THE TRANSFEREE PURCHASED THE TAX
6 CREDIT FROM THE TRANSFEROR;
7 (g) A TRANSFEREE OF A TAX CREDIT SHALL PURCHASE THE CREDIT
8 PRIOR TO THE DUE DATE IMPOSED BY THIS ARTICLE, NOT INCLUDING ANY
9 EXTENSIONS, FOR FILING THE TRANSFEREE'S INCOME TAX RETURN;
10 (h) A TAX CREDIT HELD BY AN INDIVIDUAL EITHER DIRECTLY OR
11 AS A RESULT OF A DONATION BY A PASS-THROUGH ENTITY, BUT NOT A TAX
12 CREDIT HELD BY A TRANSFEREE UNLESS USED BY THE TRANSFEREE'S
13 ESTATE FOR TAXES OWED BY THE ESTATE, SHALL SURVIVE THE DEATH OF
14 THE INDIVIDUAL AND MAY BE CLAIMED OR TRANSFERRED BY THE
15 DECEDENT'S ESTATE;
16 (i) THE TAXPAYER WHO CLAIMED A TAX CREDIT PURSUANT TO
17 SUBSECTION (2) OF THIS SECTION AND TRANSFERRED THE CREDIT
18 PURSUANT TO THIS SUBSECTION (4) SHALL BE THE TAX MATTERS
19 REPRESENTATIVE IN ALL MATTERS WITH RESPECT TO THE CREDIT. THE TAX
20 MATTERS REPRESENTATIVE SHALL BE RESPONSIBLE FOR REPRESENTING
21 AND BINDING THE TRANSFEREES WITH RESPECT TO ALL ISSUES AFFECTING
22 THE CREDIT, INCLUDING, BUT NOT LIMITED TO, NOTIFICATIONS AND
23 CORRESPONDENCE FROM AND WITH THE DEPARTMENT, AUDIT
24 EXAMINATIONS, REFUNDS, SETTLEMENT AGREEMENTS, AND THE STATUTE
25 OF LIMITATIONS. THE TRANSFEREE SHALL BE SUBJECT TO THE SAME
26 STATUTE OF LIMITATIONS WITH RESPECT TO THE CREDIT AS THE
27 TRANSFEROR OF THE CREDIT.

1 (j) FINAL RESOLUTION OF DISPUTES REGARDING THE TAX CREDIT
2 BETWEEN THE DEPARTMENT AND THE TAX MATTERS REPRESENTATIVE,
3 INCLUDING FINAL DETERMINATIONS, COMPROMISES, PAYMENT OF
4 ADDITIONAL TAXES OR REFUNDS DUE, AND ADMINISTRATIVE AND JUDICIAL
5 DECISIONS, SHALL BE BINDING ON TRANSFEREES.
6 (5) IF A TAXPAYER RECEIVING A CREDIT ALLOWED IN THIS SECTION
7 IS A PARTNERSHIP, LIMITED LIABILITY COMPANY, S CORPORATION, OR
8 SIMILAR PASS-THROUGH ENTITY, THE TAXPAYER MAY ALLOCATE THE
9 CREDIT AMONG ITS PARTNERS, SHAREHOLDERS, MEMBERS, OR OTHER
10 CONSTITUENT TAXPAYERS IN ANY MANNER AGREED TO BY THE PARTNERS,
11 SHAREHOLDERS, MEMBERS, OR OTHER CONSTITUENT TAXPAYERS. THE
12 TAXPAYER SHALL CERTIFY TO THE DEPARTMENT THE AMOUNT OF THE
13 CREDIT ALLOCATED TO EACH PARTNER, SHAREHOLDER, MEMBER, OR
14 OTHER CONSTITUENT TAXPAYER. EACH PARTNER, SHAREHOLDER,
15 MEMBER, OR OTHER CONSTITUENT TAXPAYER MAY CLAIM THE AMOUNT
16 SUBJECT TO ANY RESTRICTIONS SET FORTH IN THIS SECTION.
17 (6) NO LATER THAN DECEMBER 15, 2017, AND NO LATER THAN
18 DECEMBER 15 OF EACH YEAR THEREAFTER, EACH PRIVATE SCHOOL THAT
19 ISSUES A CREDIT CERTIFICATE SHALL PROVIDE THE DEPARTMENT WITH AN
20 ELECTRONIC REPORT OF ANY CREDIT CERTIFICATE ISSUED FOR THAT
21 INCOME TAX YEAR THAT INCLUDES THE FOLLOWING INFORMATION:
22 (a) THE TAXPAYER'S NAME;
23 (b) THE TAXPAYER'S COLORADO ACCOUNT NUMBER OR SOCIAL
24 SECURITY NUMBER; AND
25 (c) ANY ASSOCIATED TAXPAYERS' NAMES AND COLORADO
26 ACCOUNT NUMBERS OR SOCIAL SECURITY NUMBERS IF THE CREDIT
27 ALLOWED IN THIS SECTION IS ALLOCATED FROM A PASS-THROUGH ENTITY

1 PURSUANT TO SUBSECTION (5) OF THIS SECTION.

2 (7) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT MAY
3 PROMULGATE RULES AS NECESSARY TO ADMINISTER AND ENFORCE ANY
4 PROVISION OF THIS SECTION. THE RULES SHALL BE PROMULGATED IN
5 ACCORDANCE WITH ARTICLE 4 OF TITLE 24, C.R.S.

6 (8) ANY TAXPAYER THAT OFFSETS A TAX DEFICIENCY WITH A
7 CREDIT AUTHORIZED IN THIS SECTION THAT IS DISALLOWED PURSUANT TO
8 THIS SECTION IS LIABLE FOR SUCH TAX DEFICIENCY, INTEREST, AND
9 PENALTIES AS MAY BE SPECIFIED IN THIS ARTICLE OR OTHERWISE
10 PROVIDED BY LAW.

11 **39-22-539. Credit for taxpayers that use home-based**
12 **education for a qualified child - definitions.** (1) AS USED IN THIS
13 SECTION, UNLESS THE CONTEXT OTHERWISE REQUIRES:

14 (a) "DEPARTMENT" MEANS THE DEPARTMENT OF REVENUE.

15 (b) "HOME-BASED EDUCATION" MEANS THE EDUCATION OF A
16 QUALIFIED CHILD PURSUANT TO SECTION 22-33-104.5, C.R.S., OR TAUGHT
17 AT HOME UNDER THE SUPERVISION OF A PRIVATE SCHOOL.

18 (c) (I) "QUALIFIED CHILD" MEANS A DEPENDENT CHILD ENROLLED
19 ON A FULL-TIME OR HALF-TIME BASIS AS DESCRIBED IN THE STATE BOARD
20 OF EDUCATION RULES IN A PUBLIC SCHOOL IN THE STATE FOR THE SCHOOL
21 YEAR PRIOR TO BEING TAUGHT AT HOME, BUT DOES NOT INCLUDE A
22 DEPENDENT CHILD WHO IS ENROLLED IN A PRIVATE SCHOOL OR TAUGHT AT
23 HOME IN THE STATE PRIOR TO THE EFFECTIVE DATE OF THIS SECTION.

24 (II) ONCE A CHILD IS A QUALIFIED CHILD AS SPECIFIED IN
25 SUBPARAGRAPH (I) OF THIS PARAGRAPH (c), THE CHILD WILL REMAIN A
26 QUALIFIED CHILD SO LONG AS HE OR SHE CONTINUES TO BE TAUGHT AT
27 HOME IN THE STATE IN A KINDERGARTEN THROUGH TWELFTH GRADE

1 PROGRAM.

2 (2) (a) (I) FOR INCOME TAX YEARS COMMENCING ON OR AFTER
3 JANUARY 1, 2017, THERE IS ALLOWED AS A CREDIT AGAINST THE INCOME
4 TAXES IMPOSED BY THIS ARTICLE AN AMOUNT EQUAL TO ONE THOUSAND
5 DOLLARS FOR ANY TAXPAYER WHO USES HOME-BASED EDUCATION FOR A
6 DEPENDENT QUALIFIED CHILD WHO WAS ENROLLED ON A FULL-TIME BASIS
7 AS DESCRIBED IN THE STATE BOARD OF EDUCATION RULES IN A PUBLIC
8 SCHOOL IN THE STATE PRIOR TO BEING TAUGHT AT HOME.

9 (II) FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY
10 1, 2017, THERE IS ALLOWED AS A CREDIT AGAINST THE INCOME TAXES
11 IMPOSED BY THIS ARTICLE AN AMOUNT EQUAL TO FIVE HUNDRED DOLLARS
12 TO ANY TAXPAYER WHO USES HOME-BASED EDUCATION FOR A DEPENDENT
13 QUALIFIED CHILD WHO WAS ENROLLED ON A HALF-TIME BASIS AS
14 DESCRIBED IN THE STATE BOARD OF EDUCATION RULES IN A PUBLIC
15 SCHOOL IN THE STATE PRIOR TO BEING TAUGHT AT HOME.

16 (b) FOR THE 2016-17 STATE FISCAL YEAR OR ANY STATE FISCAL
17 YEAR THEREAFTER, A TAXPAYER WHO USES HOME-BASED EDUCATION FOR
18 A QUALIFIED CHILD IS ELIGIBLE FOR THE INCOME TAX CREDIT SPECIFIED IN
19 SUBPARAGRAPH (I) OR (II) OF PARAGRAPH (a) OF THIS SUBSECTION (2) FOR
20 THE INCOME TAX YEAR COMMENCING DURING THE STATE FISCAL YEAR IN
21 WHICH THE QUALIFIED CHILD IS TAUGHT AT HOME.

22 (3) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE
23 INCOME TAXES OTHERWISE DUE ON THE TAXPAYER'S INCOME, THE
24 AMOUNT OF THE CREDIT NOT USED AS AN OFFSET AGAINST INCOME TAXES
25 MAY BE CARRIED FORWARD AS A TAX CREDIT AGAINST SUBSEQUENT
26 YEARS' INCOME TAX LIABILITY FOR A PERIOD NOT EXCEEDING THREE
27 YEARS AND SHALL BE APPLIED FIRST TO THE EARLIEST YEARS POSSIBLE.

1 ANY CREDIT REMAINING AFTER SAID PERIOD MAY NOT BE REFUNDED OR
2 CREDITED TO THE TAXPAYER.
3 (4) A TAXPAYER MAY TRANSFER ALL OR A PORTION OF A TAX
4 CREDIT GRANTED PURSUANT TO SUBSECTION (2) OF THIS SECTION TO
5 ANOTHER TAXPAYER FOR SUCH OTHER TAXPAYER, AS TRANSFEREE, TO
6 APPLY AS A CREDIT AGAINST THE TAXES IMPOSED BY THIS ARTICLE
7 SUBJECT TO THE FOLLOWING LIMITATIONS:
8 (a) THE TAXPAYER MAY ONLY TRANSFER SUCH PORTION OF THE
9 TAX CREDIT AS THE TAXPAYER HAS NEITHER APPLIED AGAINST THE
10 INCOME TAXES IMPOSED BY THIS ARTICLE NOR USED TO OBTAIN A REFUND;
11 (b) THE TAXPAYER MAY NOT TRANSFER A PRORATED PORTION OF
12 THE TAX CREDIT TO MORE THAN ONE TRANSFEREE;
13 (c) A TRANSFEREE MAY NOT ELECT TO HAVE ANY TRANSFERRED
14 CREDIT REFUNDED PURSUANT TO SUBSECTION (3) OF THIS SECTION;
15 (d) FOR ANY TAX YEAR IN WHICH A TAX CREDIT IS TRANSFERRED
16 PURSUANT TO THIS SUBSECTION (4), BOTH THE TAXPAYER AND THE
17 TRANSFEREE SHALL FILE WRITTEN STATEMENTS WITH THEIR INCOME TAX
18 RETURNS SPECIFYING THE AMOUNT OF THE TAX CREDIT THAT HAS BEEN
19 TRANSFERRED. A TRANSFEREE MAY NOT CLAIM A CREDIT TRANSFERRED
20 PURSUANT TO THIS SUBSECTION (4) UNLESS THE TAXPAYER'S WRITTEN
21 STATEMENT VERIFIES THE AMOUNT OF THE TAX CREDIT CLAIMED BY THE
22 TRANSFEREE.
23 (e) TO THE EXTENT THAT A TRANSFEREE PAID VALUE FOR THE
24 TRANSFER OF A CREDIT ALLOWED PURSUANT TO THIS SECTION TO SUCH
25 TRANSFEREE, THE TRANSFEREE SHALL BE DEEMED TO HAVE USED THE
26 CREDIT TO PAY, IN WHOLE OR IN PART, THE INCOME TAX OBLIGATION
27 IMPOSED ON THE TRANSFEREE UNDER THIS ARTICLE, AND TO SUCH EXTENT

1 THE TRANSFEREE'S USE OF A TAX CREDIT FROM A TRANSFEROR UNDER THIS
2 SECTION TO PAY TAXES OWED SHALL NOT BE DEEMED A REDUCTION IN THE
3 AMOUNT OF INCOME TAXES IMPOSED BY THIS ARTICLE ON THE
4 TRANSFEREE;
5 (f) THE TRANSFEREE AND THE TRANSFEROR SHALL BOTH SUBMIT
6 TO THE DEPARTMENT, IN A FORM AND MANNER TO BE DETERMINED BY THE
7 DEPARTMENT, A STATEMENT THAT THE TRANSFEREE PURCHASED THE TAX
8 CREDIT FROM THE TRANSFEROR;
9 (g) A TRANSFEREE OF A TAX CREDIT SHALL PURCHASE THE CREDIT
10 PRIOR TO THE DUE DATE IMPOSED BY THIS ARTICLE, NOT INCLUDING ANY
11 EXTENSIONS, FOR FILING THE TRANSFEREE'S INCOME TAX RETURN;
12 (h) A TAX CREDIT HELD BY AN INDIVIDUAL EITHER DIRECTLY OR
13 AS A RESULT OF A DONATION BY A PASS-THROUGH ENTITY, BUT NOT A TAX
14 CREDIT HELD BY A TRANSFEREE UNLESS USED BY THE TRANSFEREE'S
15 ESTATE FOR TAXES OWED BY THE ESTATE, SHALL SURVIVE THE DEATH OF
16 THE INDIVIDUAL AND MAY BE CLAIMED OR TRANSFERRED BY THE
17 DECEDENT'S ESTATE;
18 (i) THE TAXPAYER WHO CLAIMED A TAX CREDIT PURSUANT TO
19 SUBSECTION (2) OF THIS SECTION AND TRANSFERRED THE CREDIT
20 PURSUANT TO THIS SUBSECTION (4) SHALL BE THE TAX MATTERS
21 REPRESENTATIVE IN ALL MATTERS WITH RESPECT TO THE CREDIT. THE TAX
22 MATTERS REPRESENTATIVE SHALL BE RESPONSIBLE FOR REPRESENTING
23 AND BINDING THE TRANSFEREES WITH RESPECT TO ALL ISSUES AFFECTING
24 THE CREDIT, INCLUDING, BUT NOT LIMITED TO, NOTIFICATIONS AND
25 CORRESPONDENCE FROM AND WITH THE DEPARTMENT, AUDIT
26 EXAMINATIONS, REFUNDS, SETTLEMENT AGREEMENTS, AND THE STATUTE
27 OF LIMITATIONS. THE TRANSFEREE SHALL BE SUBJECT TO THE SAME

1 STATUTE OF LIMITATIONS WITH RESPECT TO THE CREDIT AS THE
2 TRANSFEROR OF THE CREDIT.
3 (j) FINAL RESOLUTION OF DISPUTES REGARDING THE TAX CREDIT
4 BETWEEN THE DEPARTMENT AND THE TAX MATTERS REPRESENTATIVE,
5 INCLUDING FINAL DETERMINATIONS, COMPROMISES, PAYMENT OF
6 ADDITIONAL TAXES OR REFUNDS DUE, AND ADMINISTRATIVE AND JUDICIAL
7 DECISIONS, SHALL BE BINDING ON TRANSFEREES.
8 **SECTION 3. Act subject to petition - effective date.** This act
9 takes effect at 12:01 a.m. on the day following the expiration of the
10 ninety-day period after final adjournment of the general assembly (August
11 10, 2016, if adjournment sine die is on May 11, 2016); except that, if a
12 referendum petition is filed pursuant to section 1 (3) of article V of the
13 state constitution against this act or an item, section, or part of this act
14 within such period, then the act, item, section, or part will not take effect
15 unless approved by the people at the general election to be held in
16 November 2016 and, in such case, will take effect on the date of the
17 official declaration of the vote thereon by the governor.

Exhibit V

Hope for American schools?

Hope for American schools?

(By Donald Devine, *'76* Contributor) With the House passing a bill to limit the federal role in K-to-12 schooling and a unanimous Senate committee doing the same, it might look as if there is finally some progress in fixing the broken over-centralized national educational system.

The bill is the brainchild of education committee chairman Sen. Lamar Alexander, who claims it would "ban the federal

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government from mandating any sort of education standards, Common Core or otherwise." If it becomes law, "it would lessen federal control in the education system and help calm heated debates about Common Core standards. Rather than the Feds making the decisions, the bill would allow states to create their own accountability systems and determine how much standardized tests should account for student and faculty evaluations."

Alexander predicts he has the votes to pass the whole Senate based upon the overwhelming support of his committee, ranging from Elizabeth Warren to Rand Paul. Sen. Patty Murray is the co-sponsor. Of course, that means things have been compromised quite a bit, but it is headway made against federal control. The fact that the progressive Center for American Progress fears that the bill will weaken national standards and allow states to change one-size-fits-all "maintenance of effort" funding standards suggests things are going in the right direction.

Of course, in federal education policy, nothing is that simple. Obama officials are resisting and so are some conservative representatives who want to allow states to opt-out of federal education controls entirely without any financial penalty. House Education Committee Chairman John Kline says he supports the concept of the

William L. Armstrong

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conservative amendment and allowed a vote on it, but it failed. The bill passed the House without a single Democrat—who objected to the loss of federal control—and was opposed by two dozen Republicans, who said the bill did not go far enough in limiting control. Kline hopes a conference with the Senate might eliminate the test mandates and work out the other details.

The House bill would make some major changes. While, like the Senate version, it would still require states to hold annual standardized tests in reading and math from third to eighth grades and once again in high school, and publish data on results, it would allow students to opt out of tests without loss of federal funds. It would largely allow states to spend federal money as they pleased and would not require them to meet federal benchmarks for success. States would still be required to intervene in local schools that need improvement, but the type and number of interventions would be up to the states. A new provision called "portability" would allow federal funds to "follow the child" if he or she transferred to a school not covered by current law.

Alexander's response, in a *The Hill* newspaper interview, to conservatives who think the bill does not go far enough was, "If you leave No Child Left Behind like it is, you are leaving in place a national school board and a

Common Core mandate. From a Republicans or conservative point of view, I would think you would want to move away from that."

It will be a tough call for conservatives who have been at the forefront of the twin activities that have led to Congressional willingness to consider reform: the movements to limit the national education standards regime called Common Core, and the one in the states promoting charter schools, often at the urging of governors, are now overwhelmingly Republican. While touted as originating in the states, Common Core sputtered until President Obama used his Race To The Top legislation to promise to moderate some No Child Left Behind Act burdens and to acquire new financial grants if states adopted Common Core standards. In 2010, Obama ordered that all federal education grants be conditioned on adopting the standards. Even with this pressure, bipartisan majorities in Congress and in many states have now soured on Common Core.

The other grassroots reform of offering charter alternatives to traditional public schooling has become almost mainstream. Today, a majority of students in the overwhelmingly Democratic District of Columbia have escaped failing public schools to enroll in charters. Even Democratic New York Governor Andrew Cuomo has supported raising the limit on the number of charter schools,

which has been the main teacher association strategy to stifle the idea. Democratic Mayor Bill de Blasio, the Democratic majority in the New York lower legislative body, and the teachers unions are the last holdouts against reform even in the Empire state. Even President Obama concedes American education is failing. There is a growing understanding that bureaucratization, union self-interest, and method-over-substance do not work.

One of the pioneers of entrepreneurial education and advocates for lifting governmental restrictions on innovation argues the movement must now go further. Bob Luddy, chairman and founder of a $300 million commercial kitchen ventilation company, CaptiveAire, based in Raleigh, North Carolina, created one of the state's early charter schools, Franklin Academy, in 1998. He started with a handful of students in a single location. Franklin now has 1,650 students at five locations in two K-2 schools, two 3-8 schools, and a $9 million high school. With a 1,500 student waiting list, Franklin has perhaps the largest demand for admission in the country. After making his own charter school a success, Luddy was instrumental in increasing North Carolina's numerical limit on charters to make similar opportunities available for other parents and their children.

Although less regulated than traditional public schooling,

charters are subject to pressure from well-funded education lobbyists interested in limiting charter competition to their union-dominated public school clients. Unfortunately, they have been more successful than not. Frustrated by such charter restrictions, Luddy concluded that true reform must free itself from state bureaucratization. With the knowledge garnered by previously founding a religious private high school called St. Thomas More Academy with 180 students, he launched a classical curriculum private school he called Thales Academy, named for the Greek philosopher. Today Thales Academy boasts 1,700 students and 150 faculty in three K-5 locations and two 6-12 locations in the greater Raleigh area, with an average growth rate of 15 percent per year.

Luddy's educational philosophy parallels that of his business: keep overhead low and deliver quality to customers. Administrators are few and sports are de-emphasized. As Luddy told the American Spectator, "A lot of people say you shouldn't talk of education as a business, but the reality is, it is a business." The weakest elements he sees in current education are rules that limit innovation, weak curricula, and high costs. Private education is the answer to the first, rigorous classical education to the second, and business acumen to the third. Luddy provided all three.

Thales' test scores are higher than

even charter schools. Where the average building cost for a new public school nears $100 million, Thales delivered it for $10 million. Student tuition is $5,300 per year for kindergarten through fifth grade and $6,000 for sixth through 12th grades at Thales, compared to $11,000 for the average local private school and $9,000 (in per pupil cost) for public schooling. Now Luddy wants to take his idea national. "My idea was that parents should have hundreds of choices, whereas currently if they go to the public school system, they have one maybe two. They have precious few choices. Once you open up competition, the choices will be abundant."

It is a long road from Alexander's first steps away from centralized administration, content-less curriculum and vanilla character training, and expensive and politicized teacher-oriented rather than student-focused education today to Luddy's ideal of thousands of private schools offering choice by actually educating America's youth. But, at last, there is some sense of hope.

Donald Devine is senior scholar at the Fund for American Studies, the author of America's Way Back: Reclaiming Freedom, Tradition, and Constitution, and was Ronald Reagan's director of the U.S. Office of Personnel Management during his first term.

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Exhibit VI

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***Name of Officeholder:** Kim Ransom

***Address:** 13754 Omega Circle

***City:** Littleton, Colorado ***Zip:** 80124

***Office Held/District:** HD 44

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