# Second Regular Session Seventy-first General Assembly STATE OF COLORADO

### REREVISED

This Version Includes All Amendments Adopted in the Second House

LLS NO. 18-1087.01 Ed DeCecco x4216

**HOUSE BILL 18-1338** 

#### **HOUSE SPONSORSHIP**

Rankin, Hamner, Young

# SENATE SPONSORSHIP

Lambert, Lundberg, Moreno

**House Committees** 

Appropriations

**Senate Committees** 

Appropriations

### A BILL FOR AN ACT

101 CONCERNING TRANSFERS TO ADDRESS THE REDUCTION OF REVENUES 102 IN THE SEVERANCE TAX OPERATIONAL FUND.

## **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 <a href="http://leg.colorado.gov/">http://leg.colorado.gov/</a>.)

Joint Budget Committee. Under current law, money is transferred from the severance tax operational fund (operational fund) to certain cash funds to benefit programs that are commonly referred to as the tier 2 programs. On June 30, 2018, the bill requires the state treasurer to transfer money to the operational fund from the following cash funds to recoup money that was previously transferred in this fiscal year for tier 2

SENATE d Reading Unamended

SENATE Amended 2nd Reading April 4, 2018

> HOUSE 3rd Reading Unamended March 29, 2018

HOUSE Amended 2nd Reading March 28, 2018

Shading denotes HOUSE amendment. <u>Double underlining denotes SENATE amendment.</u>

Capital letters or bold & italic numbers indicate new material to be added to existing statute.

Dashes through the words indicate deletions from existing statute.

programs:

- ! \$727,888 from the species conservation trust fund (section 8 of the bill);
- ! \$393,272 from the division of parks and outdoor recreation aquatic nuisance species fund (section 9);
- ! \$189,912 from the division of wildlife aquatic nuisance species fund (section 9);
- ! \$18,488 from the special account in the general fund used by the mined land reclamation board for reclaiming certain lands (section 10);
- ! \$80,068 from the water efficiency grant program cash fund (section 11);
- ! \$108,465 from the interbasin compact committee operation fund (section 12); and
- ! \$1,455,776 from the water supply reserve fund (section 14).

To replace funding from the operational fund, the bill requires the state treasurer to transfer the following amounts on July 1, 2018, from the general fund to pay for tier 2 programs for the next fiscal year:

- ! \$954,545 to the forest restoration and wildfire risk mitigation grant program cash fund (section 1);
- ! \$1,186,363 to the healthy forests and vibrant communities fund (section 2);
- ! \$3,000,000 to the species conservation trust fund (**section** 3);
- ! \$45,455 to the wildland-urban interface training fund (section 4);
- ! \$86,364 to the wildfire preparedness fund (**section 5**);
- ! \$127,000 to the special account in the general fund established by the mined land reclamation board (section 6);
- ! \$450,000 to the conservation district grant fund (**section 7**);
- ! \$2,452,193 to the division of parks and outdoor recreation aquatic nuisance species fund (section 9); and
- ! \$1,184,171 to the division of wildlife aquatic nuisance species fund (section 9).

**Section 16** further appropriates the \$3 million transferred to the species conservation trust fund for programs submitted by the executive director of the department of natural resources that are designed to conserve native species that state or federal law list as threatened or endangered or that are candidate species or are likely to become candidate species as determined by the United States fish and wildlife service.

If, prior to July 1, 2018, there is insufficient money in the severance tax reserve, which is used to make severance tax refunds, then under current law, money would be recouped from the various severance

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tax cash funds in order to make the refunds. **Section 13** requires income tax revenue that would otherwise be deposited in the general fund to be deposited in the reserve to make the refund instead of recouping money from the operational fund.

**Section 15** requires the state treasurer to make 3 transfers from the general fund to the operational fund:

- ! \$17,030,925 on July 1, 2018, which amount will fund the programs commonly known as the tier 1 programs;
- ! \$3,000,000 on January 1, 2019; and
- ! On July 1, 2019, an amount equal to the operational fund reserve required for the fiscal year commencing on July 1, 2019, or \$14,214,854, whichever is less. The transfers made in 2019 will be used to fund the tier 1 operational fund reserve.

To offset the general fund transfers, section 14 requires revenue, up to a maximum of \$40,942,016, that was or otherwise would be deposited in the operational fund from February 1, 2018, through June 30, 2019, to instead be transferred or deposited in the general fund.

Section 15 also prohibits the state treasurer from making any transfers from the operational fund to benefit the tier 2 programs for the next fiscal year, unless severance tax receipts are deposited in the operational fund during the fiscal year and there is sufficient money in the operational fund reserve so that no transfer will be made to the fund from the general fund on July 1, 2019.

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

2 **SECTION 1.** In Colorado Revised Statutes, 23-31-310, amend

3 (8.7) as follows:

8

4 23-31-310. Forest restoration and wildfire risk mitigation

5 grant program - legislative declaration - technical advisory panel -

definitions - repeal. (8.7) On July 1, 2017, AND JULY 1, 2018, the state

7 treasurer shall transfer nine hundred fifty-four thousand five hundred

forty-five dollars from the general fund to the forest restoration and

9 wildfire risk mitigation grant program cash fund.

SECTION 2. In Colorado Revised Statutes, 23-31-313, amend

(10)(a)(II) as follows:

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1	23-31-313. Healthy forests - vibrant communities - lunds
2	${\bf created \hbox{-} repeal.} \ (10) \ \ {\bf Healthy forests \ and \ vibrant \ communities \ fund.}$
3	(a) (II) On July 1, 2017, AND JULY 1, 2018, the state treasurer shall
4	transfer one million one hundred eighty-six thousand three hundred
5	sixty-three dollars from the general fund to the healthy forests and vibrant
6	communities fund.
7	SECTION 3. In Colorado Revised Statutes, 24-33-111, amend
8	(2)(a)(I)(B) as follows:
9	24-33-111. Conservation of native species - fund created.
10	(2) Species conservation trust fund - creation. (a) (I) (B) On July 1,
11	2017, the state treasurer shall transfer four million ninety thousand nine
12	hundred nine dollars from the general fund to the species conservation
13	trust fund. On July 1, 2018, the state treasurer shall transfer
14	THREE MILLION DOLLARS FROM THE GENERAL FUND TO THE SPECIES
15	CONSERVATION TRUST FUND.
16	SECTION 4. In Colorado Revised Statutes, 24-33.5-1212,
17	amend (5)(a)(II) as follows:
18	24-33.5-1212. Training for directors of fire protection districts
19	- pilot program - advisory board - training fund - repeal.
20	(5) (a) (II) On July 1, 2017, AND JULY 1, 2018, the state treasurer shall
21	transfer forty-five thousand four hundred fifty-five dollars from the
22	general fund to the wildland-urban interface training fund.
23	<b>SECTION 5.</b> In Colorado Revised Statutes, 24-33.5-1227,
24	amend (1)(a)(II) as follows:
25	24-33.5-1227. Wildfire preparedness fund - creation - gifts,
26	grants, and donations authorized - wildfire preparedness plan -
27	<b>report.</b> (1) (a) (II) On July 1, 2017, AND JULY 1, 2018, the state treasurer

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- shall transfer eighty-six thousand three hundred sixty-four dollars from
- 2 the general fund to the wildfire preparedness fund.
- 3 **SECTION 6.** In Colorado Revised Statutes, 34-32-122, **add** (1.5)
- 4 as follows:
- 5 34-32-122. Fees, civil penalties, and forfeitures deposit -
- 6 emergency response cash fund created repeal. (1.5) (a) ON JULY 1,
- 7 2018, THE STATE TREASURER SHALL TRANSFER ONE HUNDRED
- 8 TWENTY-SEVEN THOUSAND DOLLARS FROM THE GENERAL FUND TO THE
- 9 SPECIAL ACCOUNT IN THE GENERAL FUND ESTABLISHED PURSUANT TO
- 10 SUBSECTION (1)(a) OF THIS SECTION BY THE MINED LAND RECLAMATION
- BOARD ESTABLISHED IN SECTION 34-32-105 FOR THE PURPOSE OF
- 12 RECLAIMING LANDS THAT WERE OBLIGATED TO BE RECLAIMED UNDER
- 13 PERMITS UPON WHICH FINANCIAL WARRANTIES HAVE BEEN FORFEITED.
- 14 (b) This subsection (1.5) is repealed, effective August 1,
- 15 2018.
- SECTION 7. In Colorado Revised Statutes, 35-1-106.7, add (1.5)
- 17 as follows:
- 18 35-1-106.7. Conservation district grant fund repeal.
- 19 (1.5) (a) ON JULY 1, 2018, THE STATE TREASURER SHALL TRANSFER FOUR
- 20 HUNDRED FIFTY THOUSAND DOLLARS FROM THE GENERAL FUND TO THE
- 21 CONSERVATION DISTRICT GRANT FUND.
- 22 (b) This subsection (1.5) is repealed, effective August 1,
- 23 2018.
- SECTION 8. In Colorado Revised Statutes, 24-33-111, add
- (2)(a)(III) as follows:
- 26 **24-33-111.** Conservation of native species fund created.
- 27 (2) Species conservation trust fund creation repeal.

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1	(a) (III) (A) ON JUNE 1, 2018, THE STATE TREASURER SHALL TRANSFER
2	SEVEN HUNDRED TWENTY-SEVEN THOUSAND EIGHT HUNDRED
3	EIGHTY-EIGHT DOLLARS FROM THE SPECIES CONSERVATION TRUST FUND
4	TO THE SEVERANCE TAX OPERATIONAL FUND CREATED IN SECTION
5	39-29-109 (2)(b).
6	(B) This subsection (2)(a)(III) is repealed, effective July 1,
7	2018.
8	SECTION 9. In Colorado Revised Statutes, 33-10.5-108, add
9	(1.3) as follows:
10	33-10.5-108. Division of parks and outdoor recreation aquatic
11	nuisance species fund - creation - division of wildlife aquatic nuisance
12	species fund - creation - repeal. (1.3) (a) ON JUNE 30, 2018, THE STATE
13	TREASURER SHALL TRANSFER:
14	(I) THREE HUNDRED NINETY-THREE THOUSAND TWO HUNDRED
15	SEVENTY-TWO DOLLARS FROM THE DIVISION OF PARKS AND OUTDOOR
16	RECREATION AQUATIC NUISANCE SPECIES FUND TO THE $\underline{SEVERANCE\;TAX}$
17	OPERATIONAL FUND CREATED IN SECTION 39-29-109 (2)(b); AND
18	(II) ONE HUNDRED EIGHTY-NINE THOUSAND NINE HUNDRED
19	TWELVE DOLLARS FROM THE DIVISION OF WILDLIFE AQUATIC NUISANCE
20	SPECIES FUND TO THE <u>SEVERANCE TAX OPERATIONAL FUND CREATED IN</u>
21	SECTION 39-29-109 (2)(b).
22	(b) In addition to any other amounts required to be
23	DEPOSITED IN THE DIVISION OF PARKS AND OUTDOOR RECREATION
24	AQUATIC NUISANCE SPECIES FUND AND THE DIVISION OF WILDLIFE
25	AQUATIC NUISANCE SPECIES FUND, ON JULY 1, 2018, THE STATE
26	TREASURER SHALL TRANSFER:
27	(I) Two million four hundred fifty-two thousand one

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1	HUNDRED NINETY-THREE DOLLARS FROM THE GENERAL FUND TO THE
2	DIVISION OF PARKS AND OUTDOOR RECREATION AQUATIC NUISANCE
3	SPECIES FUND; AND
4	(II) ONE MILLION ONE HUNDRED EIGHTY-FOUR THOUSAND ONE
5	HUNDRED SEVENTY-ONE DOLLARS FROM THE GENERAL FUND TO THE
6	DIVISION OF WILDLIFE AQUATIC NUISANCE SPECIES FUND.
7	(c) This subsection (1.3) is repealed, effective August 1,
8	2018.
9	SECTION 10. In Colorado Revised Statutes, 34-32-122, add
10	(1)(c) as follows:
11	34-32-122. Fees, civil penalties, and forfeitures - deposit -
12	emergency response cash fund - created - repeal. (1) (c) (I) On June
13	1,2018, the state treasurer shall transfer eighteen thousand
14	FOUR HUNDRED EIGHTY-EIGHT DOLLARS TO THE SEVERANCE TAX
15	OPERATIONAL FUND CREATED IN SECTION 39-29-109 (2)(b) FROM THE
16	SPECIAL ACCOUNT IN THE GENERAL FUND ESTABLISHED PURSUANT TO
17	SECTION 34-32-122 (1)(a), BY THE MINED LAND RECLAMATION BOARD
18	ESTABLISHED IN SECTION 34-32-105, FOR THE PURPOSE OF RECLAIMING
19	LANDS THAT WERE OBLIGATED TO BE RECLAIMED UNDER PERMITS UPON
20	WHICH FINANCIAL WARRANTIES HAVE BEEN FORFEITED.
21	(II) This subsection (1)(c) is repealed, effective July 1, 2018.
22	SECTION 11. In Colorado Revised Statutes, 37-60-126, add
23	(12)(b.5) as follows:
24	37-60-126. Water conservation and drought mitigation
25	planning - programs - relationship to state assistance for water
26	facilities - guidelines - water efficiency grant program - definitions -
27	repeal. (12) (b.5) (I) On June 1, 2018, the state treasurer shall

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1	TRANSFER EIGHTY THOUSAND SIXTY-EIGHT DOLLARS FROM THE FUND TO		
2	THE SEVERANCE TAX OPERATIONAL FUND CREATED IN SECTION 39-29-109		
3	(2)(b).		
4	(II) This subsection (12)(b.5) is repealed, effective July 1,		
5	2018.		
6	<b>SECTION 12.</b> In Colorado Revised Statutes, <b>amend</b> 37-75-107		
7	as follows:		
8	37-75-107. Interbasin compact committee operation fund -		
9	<b>creation.</b> (1) There is hereby created in the state treasury the interbasin		
10	compact committee operation fund, which shall be administered by the		
11	Colorado water conservation board and shall consist of all moneys		
12	MONEY transferred by the treasurer as specified in section 39-29-109.3		
13	(2)(i). C.R.S. All moneys MONEY in the fund are IS continuously		
14	appropriated to the Colorado water conservation board for the purposes		
15	stated in this article ARTICLE 75. All moneys MONEY in the fund at the end		
16	of each fiscal year shall be retained in the fund and shall not revert to the		
17	general fund or any other fund.		
18	$\left(2\right)\left(a\right)$ On June 1, 2018, the state treasurer shall transfer		
19	ONE HUNDRED EIGHT THOUSAND FOUR HUNDRED SIXTY-FIVE DOLLARS		
20	FROM THE INTERBASIN COMPACT COMMITTEE OPERATION FUND TO THE		
21	SEVERANCE TAX OPERATIONAL FUND CREATED IN SECTION 39-29-109		
22	(2)(b).		
23	(b) This subsection (2) is repealed, effective July 1, 2018.		
24	SECTION 13. In Colorado Revised Statutes, 39-29-107.8, add		
25	(2)(c) as follows:		
26	<b>39-29-107.8.</b> Refunds. $(2)(c)(I)$ IF, AS OF THE END OF THE STATE		
27	FISCAL YEAR COMMENCING ON JULY 1, 2017, THE AMOUNT IN THE		

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1	RESERVE IS LESS THAN THE AMOUNT OF REFUNDS THAT ARE REQUIRED TO
2	BE MADE FROM THE RESERVE, THEN THE STATE TREASURER SHALL CREDIT
3	TO THE RESERVE FROM THE PROCEEDS OF THE MONEY COLLECTED UNDER
4	ARTICLE 22 OF THIS TITLE 39 AN AMOUNT EQUAL TO ONE-FOURTH OF THE
5	DEFICIT.
6	(II) THE AMOUNT CREDITED TO THE RESERVE IN ACCORDANCE
7	WITH SUBSECTION $(2)(c)(I)$ OF THIS SECTION REPLACES ANY MONEY FROM
8	THE RESERVE THAT WAS TRANSFERRED TO THE SEVERANCE TAX
9	OPERATIONAL FUND, AND AS A RESULT, NO AMOUNT SHALL BE RECOUPED
10	FROM THE OPERATIONAL FUND FOR PURPOSES OF MAKING A REFUND FOR
11	THE FISCAL YEAR COMMENCING ON JULY 1, 2017.
12	SECTION 14. In Colorado Revised Statutes, 39-29-109, amend
13	(2)(b); and <b>add</b> (2)(c)(IV) as follows:
14	39-29-109. Severance tax trust fund - created - administration
15	- distribution of money - repeal. (2) State severance tax receipts shall
16	be credited to the severance tax trust fund as provided in section
17	39-29-108. Except as otherwise set forth in section 39-29-109.5, all
18	income derived from the deposit and investment of the money in the fund
19	shall be credited to the fund. At the end of any fiscal year, all unexpended
20	and unencumbered money in the fund remains in the fund and shall not
21	be credited or transferred to the general fund or any other fund. All
22	money in the fund is subject to appropriation by the general assembly for
23	the following purposes:
24	(b) (I) The severance tax operational fund. There is hereby
25	created in the state treasury the severance tax operational fund, also
26	referred to in this paragraph (b) SUBSECTION (2)(b) as the "fund", which
27	the department of natural resources shall administer. The state treasurer

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1	shall transfer one-half of the severance tax receipts credited to the		
2	severance tax trust fund for tax years commencing on and after July 1,		
3	1995, to the fund. Moneys MONEY in the fund shall be distributed as set		
4	forth in section 39-29-109.3.		
5	(II) (A) On June 1, 2018, the state treasurer shall transfer		
6	FROM THE FUND TO THE GENERAL FUND AN AMOUNT EQUAL TO THE		
7	AMOUNT TRANSFERRED TO THE FUND FROM THE SEVERANCE TAX TRUST		
8	fund from February 1, 2018, through the effective date of this		
9	SUBSECTION $(2)(b)(II)(A)$ .		
10	(B) NOTWITHSTANDING SUBSECTION (2)(b)(I) OF THIS SECTION,		
11	FROM THE EFFECTIVE DATE OF THIS SUBSECTION (2)(b)(II)(B) THROUGH		
12	THE END OF THE FISCAL YEAR COMMENCING ON JULY 1, 2018, THE STATE		
13	TREASURER SHALL TRANSFER ONE-HALF OF THE SEVERANCE TAX RECEIPTS		
14	CREDITED TO THE SEVERANCE TAX TRUST FUND TO THE GENERAL FUND		
15	INSTEAD OF THE FUND; EXCEPT THAT THE AMOUNT TRANSFERRED AND		
16	CREDITED TO THE GENERAL FUND UNDER THIS SUBSECTION (2)(b)(II)		
17	SHALL NOT EXCEED FORTY MILLION NINE HUNDRED FORTY-TWO		
18	THOUSAND SIXTEEN DOLLARS.		
19	(C) This subsection $(2)(b)(II)$ is repealed, effective July 1,		
20	2019.		
21	<del>_</del> _		
22	(c) The water supply reserve fund. (IV) (A) On June 1, 2018,		
23	THE STATE TREASURER SHALL TRANSFER ONE MILLION FOUR HUNDRED		
24	FIFTY-FIVE THOUSAND SEVEN HUNDRED SEVENTY-SIX DOLLARS FROM THE		
25	FUND TO THE SEVERANCE TAX OPERATIONAL FUND CREATED IN		
26	SUBSECTION (2)(b) OF THIS SECTION.		
27	(B) This subsection (2)(c)(IV) is repealed, effective July 1,		

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1	2018.
2	SECTION 15. In Colorado Revised Statutes, 39-29-109.3,
3	amend (2) introductory portion and (4)(a) introductory portion; repeal
4	(1.5) and (1.7); and <b>add</b> (4)(d) and (7) as follows:
5	39-29-109.3. Severance tax operational fund - repeal.
6	(1.5) Notwithstanding any provision of this section to the contrary, an
7	amount equal to ten million dollars in the operational fund is restricted
8	from being used for any purpose whatsoever, until such time that the joint
9	budget committee, by a majority vote, releases the restriction on some or
10	all of the money.
11	(1.7) Notwithstanding any provision of this section to the
12	contrary, on June 30, 2018, the state treasurer shall transfer eleven million
13	four hundred twenty-five thousand dollars from the operational fund to
14	the general fund.
15	(2) Subject to the requirements of subsections (3) and (4) of this
16	section, if the general assembly chooses not to spend up to one hundred
17	percent of the money in the operational fund as specified in subsection (1)
18	of this section, the state treasurer shall transfer the following AMOUNTS,
19	WITH THE EXCEPTION OF THE FISCAL YEAR COMMENCING ON JULY 1, 2018:
20	(4) (a) Except as provided in paragraphs (b) and (c) of this
21	subsection (4)(b) AND (4)(d) OF THIS SECTION, all
22	transfers specified in subsection (2) of this section shall be made by the
23	state treasurer in three installments, as follows:
24	(d) DUE TO DECREASES IN STATE SEVERANCE TAX REVENUE, THE
25	STATE TREASURER SHALL NOT MAKE ANY TRANSFERS SPECIFIED IN
26	SUBSECTION (2) OF THIS SECTION FOR THE FISCAL YEAR COMMENCING ON
27	JULY 1, 2018, UNLESS SEVERANCE TAX RECEIPTS ARE DEPOSITED IN THE

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1	SEVERANCETAXOPERATIONALFUNDDURINGTHEFISCALYEARANDTHERE
2	IS SUFFICIENT MONEY IN THE OPERATIONAL FUND RESERVE SO THAT NO
3	TRANSFER IS REQUIRED UNDER SUBSECTION $(7)(c)$ OF THIS SECTION.
4	(7) The state treasurer shall transfer the following
5	AMOUNTS FROM THE GENERAL FUND TO THE OPERATIONAL FUND:
6	(a) On July 1, 2018, seventeen million thirty thousand nine
7	HUNDRED TWENTY-FIVE DOLLARS;
8	(b) On January 1, 2019, three million dollars; and
9	(c) On July 1, 2019, an amount equal to the portion of the
10	OPERATIONAL FUND RESERVE REQUIRED BY SUBSECTION (3)(a) OF THIS
11	SECTION FOR THE OPERATING APPROPRIATIONS FOR THE FISCAL YEAR
12	COMMENCING ON JULY 1, 2019, FOR THE PROGRAMS SPECIFIED IN
13	SUBSECTION (1) OF THIS SECTION OR FOURTEEN MILLION TWO HUNDRED
14	FOURTEEN THOUSAND EIGHT HUNDRED FIFTY-FOUR DOLLARS, WHICHEVER
15	AMOUNT IS LESS.
16	SECTION 16. Eligibility list - approval - legislative
17	declaration. (1) Pursuant to:
18	(a) Section 24-33-111 (2), Colorado Revised Statutes, the species
19	conservation trust fund has been created in the state treasury to fund
20	programs designed to conserve native species that have been listed as
21	threatened or endangered under state or federal law or that are candidate
22	species or are likely to become candidate species as determined by the
23	United States fish and wildlife service; and
24	(b) Section 24-33-111 (3), Colorado Revised Statutes:
25	(I) The executive director of the department of natural resources,
26	after consulting with the Colorado water conservation board and its
27	director, the parks and wildlife commission, and the director of the

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division of parks and wildlife, has prepared and delivered to the general assembly a species conservation eligibility list describing programs and associated costs that are eligible to receive funding from the species conservation trust fund; and

- (II) Before obligating funds from the species conservation trust fund, the species conservation eligibility list is subject to modification and adoption through the passage of a bill.
- (2) The general assembly deems the recommended expenditures described in the species conservation eligibility list to be in the interest of the people of the state. The money specified in this subsection (2) is available in fiscal year 2018-19 and remains available for the designated purposes until it is fully expended. The executive director of the department of natural resources is authorized to obligate and expend three million dollars (\$3,000,000) from the species conservation trust fund for the following activities, programs, and species in the following amounts:

16	PROGRAM/SPECIES	<b>AMOUNT</b>
17	(a) Native terrestrial wildlife	\$940,500
18	conservation	
19	(b) Native aquatic wildlife	\$1,059,500
20	conservation	
21	(c) Platte river recovery	\$300,000
22	implementation program	
23	(d) Upper Colorado river basin	\$250,000
24	nonnative species control program	
25	(e) Selenium management,	\$50,000
26	research, monitoring, evaluation,	
27	and control	

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1	(f) Morgan bottom irrigation	\$400,000
2	delivery and habitat enhancement	
3	project	
4	Total authorization	\$3,000,000
5	SECTION 17. Safety clause. The general asser	mbly hereby finds,
6	determines, and declares that this act is necessary f	for the immediate
7	preservation of the public peace, health, and safety.	

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