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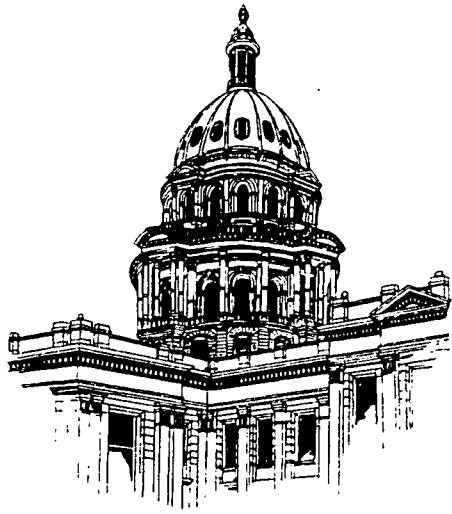
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ABSTRACT

The annual review of the activities of the Colorado Commission for Achievement in Education found that the primary focus of the Commission's activities during 1996 was a study of graduate education, and to this end a task force on graduate research and education was created to study issues related to current basic and applied research at graduate institutions in the state; the task force's final recommendations are due in June 1997. The Commission also recommended support for a bill that would allow certain tax deductions under an approved prepaid tuition plan. Other actions included: a recommendation to implement a statewide assessment program of standards-based education; a recommendation of a task force on special education personnel for changes in licensure requirements for occupational and physical therapists and school nurses; and recommendations of another task force for increased community involvement in education through formation of local partnerships, increased emphasis on early childhood and adult education, and the use of technology to link communities, maximize resources, and improve access. Appended to the report is a list of committee hearing dates, a list of additional materials available, and a copy of the proposed tax bill. (CH)

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Colorado Commission For Achievement in Education

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Report to the
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Colorado Legislative Council
Research Publication No. 419
October 1996

RECOMMENDATIONS FOR 1997

**COLORADO COMMISSION FOR
ACHIEVEMENT IN EDUCATION**

**Report to the
Colorado General Assembly**

**Research Publication No. 419
November 1996**



COLORADO
COMMISSION FOR
ACHIEVEMENT IN EDUCATION

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Rep. Debbie Allen, Chairman
Sen. Al Meiklejohn, Vice-Chairman

Sen. Ben Alexander
Sen. Gloria Tanner
Rep. Maryanne Keller
Gov. Roy Romer
Beverly Ausfahl
Alexander Bracken
Mike Massarotti
Dwayne Nuzum
William Randall
Albert Yates

November 1, 1996

To: Members of the Sixty-first Colorado General Assembly and
Governor Roy Romer:

Submitted herewith is the report of the Colorado Commission for Achievement in Education required by Section 22-53-304, C.R.S. The commission was created pursuant to Section 22-53-301, C.R.S., to recommend goals, objectives, and standards for the Colorado program for achievement in education and for Colorado's education and training system to be met by the year 2000.

Respectfully submitted,

/s/ Representative Debbie Allen, Chair
Colorado Commission for Achievement
in Education

DA/nk

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RECOMMENDED BILL

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Bill A — Concerning an Adjustment to Colorado Taxable Income to Exclude From Such Income the Portion Attributable to Certain Income of a Distribution Under a Qualified State Tuition Program That is Distributed for the Purpose of Meeting Qualified Higher Education Expenses 13



COLORADO COMMISSION FOR ACHIEVEMENT IN EDUCATION

Members of the Commission

Representative Debbie Allen, Chair	Ms. Beverly Ausfahl
Senator Al Meiklejohn, Vice Chair	Dr. Alexander Bracken
Senator Ben Alexander	Dr. Mike Massarotti
Senator Gloria Tanner	Dr. Dwayne Nuzum
Representative Maryanne Keller	Dr. William Randall
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EXECUTIVE SUMMARY

The focus of the Colorado Commission for Achievement in Education's activities during the 1996 interim was a study of graduate education. Although it has not recommended legislation on this topic, the commission has created a Task Force on Graduate Research and Education pursuant to its charge in House Bill 96-1219.

The commission recommends one bill for consideration by the 1997 General Assembly relating to higher education. The bill creates an income tax deduction for interest distributions from a statutorily approved prepaid tuition program.

Commission Charges

The general charge to the commission is to recommend goals, objectives, and standards for the Colorado program for achievement in education and for a state education and training system to be met by the year 2000. In addition to those duties, House Bill 96-1219 directed the commission to conduct a study of graduate education and research in Colorado.

Commission Activities

During the 1996 interim, the commission held bi-monthly public meetings and had discussions which drew upon expert testimony, comments from students, faculty and administration from higher education, the general public, and staff research to address graduate education. The commission also continued to follow the implementation of the statewide assessment program within standards-based education, and received final reports from the Special Education Task Force and the Task Force on Community, Parental and Business Involvement in Education.

Commission Recommendations

Bill A — Creation of an education expense program. Bill A relates to the creation of a prepaid education expense program pursuant to Senate Bill 96-172. Senate Bill 96-172 required the Colorado Student Obligation Bond Authority to determine whether a prepaid education expense program would be desirable to Colorado and if it would be financially sound. Under a prepaid education expense program, a family purchases a contract, based on an actuarially determined price, to pay for future tuition expenses. The authority briefed the commission on this program and presented its findings to a joint meeting of the House and Senate Education Committees in November 1996. In relation to Senate Bill 96-172, Bill A exempts from Colorado income tax the earnings from a qualified state tuition program that are distributed to meet higher education expenses of a designated beneficiary.

COMMISSION REPORT

Background

The Colorado Commission for Achievement in Education (CCAIE) is comprised of 11 voting members, plus the Executive Director of the Colorado Commission on Higher Education (CCHIE) and the Commissioner of Education who serve as ex-officio nonvoting members.

The commission membership must have representation from the African-American and Hispanic communities. As of October 1996, there are no Hispanics serving on the commission. Appointments by House and Senate leadership must be members of the House or Senate, respectively. The Governor's appointments must include one teacher and one school administrator. The Governor also must consider school district directors, representatives of the business community, and public school parents for these appointments. In lieu of one of the Governor's appointments, the Governor may be a member of the commission.

Commission Charges

During the interim, the commission primarily addressed its charge pursuant to House Bill 96-1219 to review graduate education and research in Colorado. Because of the number and complexity of issues involved, the commission is not submitting legislative recommendations this year. Instead, the commission chose to study the issue further by creating a task force that will report to the commission in the spring of 1997. The commission will review the task force report and submit recommendations next year.

Specifically, House Bill 96-1219 directed the commission to review the role of graduate education and research in Colorado and to make any necessary legislative recommendations. The commission charge was to study the following topics:

- the role of graduate research and education in statewide economic development;
- the role of graduate education at each authorized institution;
- the role of graduate students in teaching at institutions of higher education;
- recruitment of graduate students;
- funding of graduate education;
- state funding of graduate research; and
- the state's role in purchasing applied research.

COMMISSION ACTIVITIES AND RECOMMENDATIONS

The commission's primary activity during the 1996 interim was to gather and study information regarding graduate education and research and to discuss the information with representatives from and experts in Colorado higher education. The commission also discussed the possibility of allowing for an income tax exemption for a statutorily approved prepaid tuition program. The commission received updates from the Standards and Assessments Development and Implementation Council regarding implementation of the statewide assessment program. In addition, the commission's Task Force on Special Education and Task Force on Community, Parental and Business Involvement presented their final reports.

State Tuition Program

The Colorado Student Obligation Bond Authority (CSOBA) briefed the commission on the creation of the Colorado Postsecondary Education Expense Program pursuant to Senate Bill 96-172. The bill required CSOBA to undertake a feasibility study of the program. In its findings, CSOBA identified a number of important factors that the program should take into account. Among those factors is that the program must be beneficial to the potential purchaser and beneficiary.

To be beneficial, CSOBA recommended that the program be designed to maximize federal and state tax benefits. Earlier this summer, Congress enacted legislation that would allow interest earned through education expense programs to be deferred until tuition expenses are used by the beneficiary. CSOBA went one step further in suggesting Bill A. This bill, which the commission recommends, allows beneficiaries who use the earned interest for in-state tuition to deduct the earnings to determine state taxable income.

Graduate Education and Research

The commission gathered national and state data related to graduate education and research and held several meetings to discuss graduate education and research in Colorado. The topics discussed at those meetings and the data gathered, in chronological order, included the following:

- defining the study's size and scope by identifying graduate programs and differentiating between professional and nonprofessional programs;
- identifying supply and demand issues through discussions with representatives from business and industry, directors of graduate education, and student representatives;

- exploring issues related to recruitment, financing and advising of graduate students, including the responsibilities of teaching assistants and research assistants;
- identifying trends and challenges facing graduate and professional education and how state needs and priorities are met;
- identifying research needs in Colorado; and
- defining how to identify state needs for graduate education and research.

After holding six half-day meetings, the commission concluded that further study was needed before it could make recommendations to the General Assembly. From testimony, the CCAE found that there was agreement among the graduate education community that there should be a forum to address Colorado's needs and priorities regarding research and graduate work conducted by graduate institutions in the state. Under its authority in Section 22-53-303, C.R.S., the CCAE created a task force to examine issues related to graduate education (see the next section for a summary of the task force charge).

Standards-Based Education

Pursuant to Section 22-53-406 (4), C.R.S., the commission discussed the implementation of the statewide assessment program of standards-based education with the Standards and Assessments Development and Implementation (SADI) Council. The SADI Council met its statutory requirement and recommended a plan regarding the assessment program to the State Board of Education. The board adopted this plan and the Colorado Department of Education (CDE) has issued a Request for Proposals for the development and preparation of a customized assessment in response to the model content standards. The commission commended SADI for its work and complimented the council's decision to include an "Instruction Impact Panel" to review the test prior to its administration in May 1997.

The commission also discussed whether health education standards will be studied at the CDE. A letter was sent by CDE staff to various members of the public concerning the consideration of creating health education standards. Officials from the CDE indicated that the letter was premature and that the issue of creating health standards was not being considered.

TASK FORCE ACTIVITIES AND RECOMMENDATIONS

Section 22-53-303, C.R.S., allows the commission to establish task forces as it deems necessary to carry out its charges. As described in the previous section of this report, the commission created a Task Force on Graduate Education and Research to fulfill its charge in House Bill 96-1219. Also, during the 1996 interim, the commission received final reports from its Task Force on Community, Parental and Business Involvement in Education, and the Special Education Task Force. A summary of the charge of the new task force is detailed below. In addition, an overview of the final reports from the Special Education and Community, Parental and Business Involvement in Education task forces follow.

Task Force on Graduate Education and Research

During the 1996 session, the General Assembly enacted Section 22-53-304.5, C.R.S., as part of House Bill 96-1219. That section directs the commission to review the role of graduate education and research in Colorado. In testimony at its meetings during the 1996 interim, the CCAE found agreement among the state's graduate educational community that a forum is needed to address needs and priorities regarding research and graduate education in the state. The commission created a task force to examine these issues.

Task Force Charge

The task force is directed to undertake a study of issues surrounding Colorado's needs and priorities regarding graduate education and research conducted by graduate institutions in the state, which shall include, but not be limited to identifying the following:

- what research, both basic and applied, is ongoing at graduate institutions in the state;
- current research, graduate work, and professional educational work being conducted at graduate institutions in the state that have more than a passing effect or connection to Colorado;
- graduate work and research needs of the state, including those of government (including elementary and secondary education), business, and industry;
- areas of graduate work and research that could or should be promoted;
- a continuing mechanism for identifying priorities and assessing Colorado's future graduate work and research needs;

- methods of realigning and restructuring resources including technologies to address future needs;
- how priorities can be communicated to graduate institutions;
- possible solutions to the problems caused by decreasing federal funding of graduate research; and
- the most cost-effective graduate and professional education programs in the state, and the unnecessary graduate and professional education programs and courses.

The Colorado Commission on Higher Education (CCHE) is required to work cooperatively with the task force. Furthermore, the task force may appoint subcommittees to assist in carrying out this charge.

The Task Force on Graduate Education and Research must suggest any changes to the charge by November 15, 1996; report any preliminary suggestions for possible legislative changes to CCAE by February 15, 1997; periodically update CCAE on the progress of the task force; and present a final report with recommendations to CCAE no later than June 30, 1997.

Task Force Membership

Membership of the Task Force on Graduate Education and Research broadly represents graduate education, state government, and business and industry by including representatives from the following: the CCAE, the CDE, graduate institutions including the University of Colorado, the University of Northern Colorado, Colorado State University, Adams State College, Colorado School of Mines, the CCHE, the Colorado Advanced Technology Institute, the Colorado Student Association, business, industrial, agricultural and mining interests in the state, and a member who will be appointed by the Governor.

Special Education Task Force

Task Force Charge

The Task Force on Special Education was directed to undertake a study of issues surrounding the qualification of special education teachers, recruitment and retention issues, and shortages of special education providers. A final report from the task force was presented to the CCAE at its June 27 meeting.

Activities and Recommendations

In order to more thoroughly examine the specific charges of the task force, three subcommittees were created to discuss and recommend ideas relating to each topic of the task force charge. The three areas were: 1) qualifications of special education providers; 2) recruitment and retention of special education providers; and 3) shortages of special education providers. The charge that each subcommittee addressed, a list of the members, and the activities and recommendations of each subcommittee are detailed in the task force's final report.

The task force proposed to CCAE that licensure requirements for occupational therapists, physical therapists, and school nurses be revised to reflect that individuals in these occupations have to take and pass professional examinations in addition to Colorado educator licensure examinations. The task force determined that it would be appropriate to exempt these professions from the basic skills portion of the Program for Licensing Assessments for Colorado Educators (PLACE) test which is required of all educators and special services providers. This recommendation resulted in House Bill 96-1254, which exempts physical therapists, occupational therapists, and school nurses holding a valid Colorado license, registration, or national certificate from any assessment of basic skills as a requirement for a provisional special services license.

The task force also discussed House Bill 96-1249, which instructs institutions of higher education to offer special education training programs. The programs require the minimum amount of preparation necessary to perform services as an entry-level special education teacher. In addition, for areas of special education that are deemed to be in shortage, the State Board of Education must establish reasonable criteria for the issuance of a provisional license to any out-of-state applicant. This bill was signed by the Governor on June 3, 1996.

Task Force On Community, Parental And Business Involvement In Education

The Task Force on Community, Parental and Business Involvement in Education recommended specific actions to increase effective involvement in education by parents, family members, businesses, and communities to assure student success, with an emphasis on life-long learning to improve the education and work experience continuum.

When the task force was initially created in 1994, members recognized that increasing parental involvement in a child's education is the most effective means to assure student success. However, the task force expanded the definition of parental involvement to include entire families, recognizing that 1) many children are raised by adults other than their birth parents, and 2) what happens to an entire family affects a student's ability to learn. Further, the task force believes that business, education, and the community have a responsibility to coordinate in fostering an environment that makes effective parental involvement possible.

Specific Recommendations from the Task Force

Following is an overview of some of the specific recommendations brought forth by the Task Force on Community, Parental and Business Involvement in Education.

Community Involvement Through the Formation of Local Partnerships

- Draft legislation to provide competitive planning grants to schools, school districts and communities to develop partnerships to enhance success for students of all ages.
- Draft legislation to enable local communities to create stable public funding sources for local educational partnerships. This could include the establishment of special taxing districts or creation of local tax incentives for those supporting local partnerships.
- Examine the efforts of existing model programs and partnerships.
- Use public education sites as centers for community activity and for the delivery of human services.
- Create a Center for Educational Partnerships which could provide on-going advocacy, assistance, tools and training for families, schools, school districts, businesses and communities seeking to enhance and/or build local partnerships.

Early Childhood and Adult Education

- Provide state support for adult basic education programs.
- Increase awareness of Colorado's Bright Beginnings Initiative, a comprehensive, community-based approach to help children achieve a successful future.
- Endorse the recommendations of the Colorado Business Commission on Child Care Financing which are aimed at increasing the quality of child care while reducing cost barriers to families.
- Expand funding for the Colorado Preschool Program.
- Create planning and coordination networks to assure every child a high quality, early childhood experience.

Use of Technology to Link Communities, Maximize Resources, and Improve Access

- Support the on-going efforts of the Technology Learning Committee as it designs and implements a statewide, multi-use telecommunications network linking the K-12, library and higher education communities.
- Support legislation to provide grants to school districts, libraries and institutions of higher education to assist in the development of local telecommunications and technology infrastructure.
- Encourage the development and use of educational technology such as distance learning programs.
- Endorse the use of technology/telecommunications to help all school districts achieve content standards and assessments.

MATERIALS AVAILABLE

Committee Hearings

The commission met in Senate Committee Room 354 of the State Capitol on the following dates during the 1996 interim:

- June 27
- July 19
- August 7 and 28
- September 11 and 25

Summaries of the meetings are on file at the Legislative Council office, Room 029 State Capitol Building.

Additional Materials

Additional memoranda and meeting handouts also were distributed to the committee members. These additional items are listed below and are on file in the joint legislative library along with the committee's meeting summaries.

- *Overview of State-Supported Graduate Programs*, Legislative Council staff memorandum, June 26, 1996.
- *Responses to CCAE questionnaire regarding roles and missions of graduate education programs* from University of Colorado, Colorado School of Mines, Colorado State University, University of Northern Colorado, July 19, 1996.
- *Responses to CCAE questionnaire on recruitment, financing, and advising of graduate students* from University of Colorado-Boulder, University of Colorado-Denver, University of Colorado Health Sciences Center, Colorado School of Mines, Colorado State University, University of Northern Colorado, and Adams State College, August 7, 1996.
- *Highlights of the Illinois Study of Graduate Education*, Legislative Council staff memorandum, August 16, 1996.
- *Responses to CCAE questionnaire regarding trends and challenges facing graduate and professional education* from University of Colorado-Boulder, University of Colorado-Denver, University of Colorado-Colorado Springs, University of Colorado Health Sciences

Center, University of Northern Colorado, Colorado School of Mines, Colorado State University, and Adams State College, August 28, 1996.

- *State-Sponsored Research Projects at State-Supported Institutions of Higher Education*, Legislative Council staff memorandum, August 27, 1996.
- *Responses to CCAE request for four priorities for graduate education* from the University of Colorado-Boulder, University of Colorado-Denver, University of Colorado Health Sciences Center, Colorado State University, Colorado School of Mines, University of Northern Colorado and Adams State College.
- Results from a survey conducted by Colorado Concern on behalf of the CCAE, September 25, 1996.
- *Final Report of the Task Force on Special Education*, June 27, 1996.
- *Final Report of the Task Force on Community, Parental and Business Involvement*, September 25, 1996.

BILL A

A BILL FOR AN ACT

CONCERNING AN ADJUSTMENT TO COLORADO TAXABLE INCOME TO EXCLUDE FROM SUCH INCOME THE PORTION ATTRIBUTABLE TO CERTAIN INCOME OF A DISTRIBUTION UNDER A QUALIFIED STATE TUITION PROGRAM THAT IS DISTRIBUTED FOR THE PURPOSE OF MEETING QUALIFIED HIGHER EDUCATION EXPENSES.

Bill Summary

"Tax Exemption - Prepaid Tuition Interest"

(Note: This summary applies to this bill as introduced and does not necessarily reflect any amendments which may be subsequently adopted.)

For income tax years commencing on and after January 1, 1998, exempts from Colorado taxable income the portion attributable to interest and other income of a distribution from a qualified state tuition program that is distributed for the purpose of meeting qualified higher education expenses of a designated beneficiary.

(i) FOR INCOME TAX YEARS COMMENCING ON AND AFTER JANUARY 1, 1998, AN AMOUNT EQUAL TO THE PORTION ATTRIBUTABLE TO INTEREST AND OTHER INCOME OF A DISTRIBUTION UNDER A QUALIFIED STATE TUITION PROGRAM THAT IS DISTRIBUTED FOR THE PURPOSE OF MEETING QUALIFIED HIGHER EDUCATION EXPENSES OF A DESIGNATED BENEFICIARY, TO THE EXTENT SUCH AMOUNT IS INCLUDED IN FEDERAL TAXABLE INCOME. AS USED IN THIS PARAGRAPH (i), "DESIGNATED BENEFICIARY" MEANS A DESIGNATED BENEFICIARY AS DEFINED IN SECTION 529 (e) (1) OF THE INTERNAL REVENUE CODE, "QUALIFIED STATE TUITION PROGRAM" MEANS A QUALIFIED STATE TUITION PROGRAM AS DEFINED IN SECTION 529 (b) OF THE INTERNAL REVENUE CODE, AND "QUALIFIED HIGHER EDUCATION EXPENSES" MEANS QUALIFIED HIGHER EDUCATION EXPENSES AS DEFINED IN SECTION 529 (e) (3) OF THE INTERNAL REVENUE CODE.

SECTION 2. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

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

SECTION 1. 39-22-104 (4), Colorado Revised Statutes, 1994 Repl. Vol., is amended BY THE ADDITION OF A NEW PARAGRAPH to read:

39-22-104. Income tax imposed on individuals, estates, and trusts - single rate. (4) There shall be subtracted from federal taxable income:



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