

# CTSO Information

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# 1 Fundraising 101: Where to Start

## Introduction

Fundraising is a key part of any Career and Technical Student Organization's (CTSO) program of work. Without funds, it is hard to conduct most activities. In addition to helping to finance the local chapter, a fundraising activity can also provide many valuable learning experiences for students. From project management to forecasting profits, setting timelines, working in teams and being accountable for results, fundraising teaches many skills that will be needed on the job and in life.

There are many ways to raise funds for your chapter, from weekly donut or pizza sales to an annual health fair, car show, mulch sale, flea market, art show and other annual events. You can also team up with an established fundraising company to sell their products using their products and marketing materials. When possible, it is wonderful to incorporate the skills students are learning as well as opportunities for them to work with business partners and other adults. These are great ways to

reinforce the skills being developed in the classroom.

## Where do you start?

The chapter officers should work with the advisor to determine a budget for the school year to cover the costs of chapter activities, travel to competitions, official attire or contest uniforms, curriculum, equipment or other chapter materials. Next, the officers and advisor should determine what portion of the budget can be provided through student payment, a student activity fee or other source of funding. The balance can then be raised through fundraising activities. It's a good idea to review the organization's budget with the principal or other school official to ensure that it aligns with school policy and procedure.

Student participation is important in the management of money raised for their benefit. Fundraising ideas should be approved by the whole chapter. All funds raised should benefit students currently enrolled in the chapter or program.

## Fundraising Checklist

- Obtain a copy of your school policy regarding fundraising
- Have students brainstorm ways to raise funds
- Request approval of any contracts for goods or services
- Be familiar with any school insurance available to protect against liability
- Inventory merchandise to be sure you received what was ordered
- Check with companies for their return policy of any unsold goods
- Require strict accounting of all funds handled
- Provide adult supervision for all fundraising activities
- Establish clear timelines and deadlines for the fundraiser
- Have students organize work teams so a few students don't do all of the work
- Plan for safety and monitor safe work practices during all activities
- Employ a code of conduct for students who are participating
- Have students implement good financial procedures
- Assign one or two people to handle all receipts, expenditures and accounting
- Establish deadlines for any money to be turned in
- Require receipts for any chapter purchases
- Require two signatures on checks if your CTSO chapter has a checking account

# 2 Fundraising Ideas

## Fundraising Ideas

Sometimes what to do for a fundraiser is as difficult as knowing where to begin. Here is a list of some of the fundraisers that have been used by DECA, FBLA/PBL, FCCLA, FFA, HOSA, SkillsUSA, and TSA.

### Rent-Some-Muscle

These activities require physical labor on the part of your CTSO's members, but all are good ways to work in your community.

- Shovel snow, do yard work, rake leaves, plant flowers for donations
- Wash and wax cars
- Ask a local business to match funds raised through a car wash held in a corner of its parking lot.
- Change snow tires on cars/perform fluid checks/air pressure checks for donations
- Build small storage sheds/green houses for the community
- Build benches for school hallways and commons
- House Cleaning for donations

## Events

These are some ideas for events you can hold with your CTSO chapter. Some involve the school, some the community, but all involve fun!

- Host a Dog Wash (like a car wash but for the puppies!)
- Hold a Battle of the Bands
- Hold a Cutest Dog/Ugliest Dog beauty pageant
- Pumpkin Carving Event / Carving Contest
- Host a Fashion Show – For business attire, prom wear, or for fun – most creative recycled clothing, or for clothes made from paper or duct tape
- Trick or Treating for Donations – members of your CTSO can dress in work attire and trick-or-treat for donations.
- Host a Haunted House/Forest
- Host a Texas Hold-Em Tournament
- Host a Casino night
- Sponsor a dodgeball or basketball tournament (e.g., students vs. teachers)

- Host a 5K Fun Run
- Host a “High School Idol” talent show
- Host a Student/Parent Baseball/Softball game
- Host a Cook-Off (Best BBQ, Best Chili, etc.)
- Sponsor a Sports Tournament
- Host a Potato Bake
- Host a Pancake Breakfast
- Host a Spaghetti Dinner
- Sponsor or take part in the Homecoming Carnival
- Host a Pie-in-the-Face/Dunk Tank booth/event
- Sponsor a Benefit Dinner (20+ Plates and Keynote/Comedic Speaker)
- Host a Silent Auction with donations from local businesses
- Host a Bowl-a-Thon
- Sponsor a Hat Day/Pajama Day/Casual Clothes Day – Students pay a fee to wear a hat or their PJs
- Host a Business or Leadership conference
- Host a Community Garage Sale with proceeds going to benefit your chapter
- Conduct a Penny War – Pennies count for you, silver and paper count against you (pennies = 1 point, nickels = -5 points, dimes = -10, etc.) Winner gets a pizza party, ice cream social, etc.
- Host a walk-a-thon, dance marathon

or a lock-in

- Host a bowl-a-thon
- Host a Charity Ball, a Sock-Hop, Halloween Party or a Masquerade Ball
- Host a Bike Race/Run/Walk
- Host a Crazy Hair Day
- Host a Golf Tournament where businesses sponsor individual holes
- Hold a magazine sale
- Host a dance at local feeder schools to boost interest in organization

### **Different Ideas**

Here are some “off the wall” ideas that may give a special spark to your fundraising effort!

- Couch Potato Raffle/Armchair Quarterback Raffle – Put a couch at the 50 yard line of a local school football game and raffle off these VIP seats.
- Hold a “Principal for a Day” or “Teacher for a Day” raffle
- Offer a Dinner and Play Package with the school’s theatre program or community theatre
- A Flocking! A Flocking of Flamingos! Put dozens of plastic flamingos all over someone’s yard along with a note that says for a small fee these flamingos could relocate to another yard of their choice.

- Date auction
  - Sleep In Event
  - Finals Care Packages – send a letter to parents asking them to purchase a “CARE” package with goodies to get their student through finals.
  - Raffle off Valentines Day Weekend Package (a donation from a local hotel)
  - Create and sell a cookbook from teachers/students favorite recipes
  - Host a BYOBanana (Ice Cream Social)
  - Sponsor athletic event half-time activities (free throw contest, field goal contest, three-pointer contest, etc.)
  - Host A Luau! Sell Hawaiian-themed items in school colors
  - Conduct a Letter Writing Campaign
  - Sponsor a matching gift program with local businesses
  - Host a Poverty/hunger awareness week event
  - Host a “Dress the Principal” Day
  - Get sponsors to donate for every point scored in the local game
  - Write a class storybook and sell copies
  - Host an Ugly Tie Contest
  - Host a Karaoke Night
  - Host a “Teachers Turkey Day.” Students pay for paper feathers that teachers pin on and wear for the day.
- The teacher with the most feathers wins a prize.
- Sponsor a telethon to raise money for a project that will benefit the whole school or community.
  - Biggest Turkey Teacher - Get five teachers to agree to compete to wear a turkey costume the entire day before Thanksgiving break if he/she were voted the Biggest Turkey Teacher. Tickets (votes) sell for \$0.25 each or 5 tickets for \$1.00.
  - “Tape a Coach” to the school flagpole and have the students donate money to have their “favorite” coach duct taped to the flagpole during lunch.
  - “Pucker Up and Kiss the Pig” has students vote which teacher they’d like to “kiss a pig” by dropping spare change and put it in a jar for that teacher. The one with the most money had to “Pucker up and Kiss the Pig” in front of the student body at an assembly.
  - Pie in the Eye has teachers and students compete who can raise more money and winners get to hit the loser in the face with a cream pie.
  - Stash for Cash - Male students take a month to grow mustaches to raise money. Like a walk-a-thon but instead of walking, you grow a ‘stache!

## Services

Besides performing heavy-duty work for the school or community, there are some alternative services your chapter could provide to raise funds. Here are a few:

- Before a school dance, host a beauty salon for hair, nails, makeup
- Conduct a bottle drive / collect aluminum cans
- Create programs for school events, charge for service or sell ads (see below)
- Santa Ideas
  - Rent a Santa
  - Visiting Santa
  - Breakfast with Santa
  - Picture with Santa
- Window/Door Decorating (Homecoming/Holidays)
- Sell classroom services (chalkboard cleaning)
- Offer a catering service for special events.
- Put on a banquet for a community group

## Sales

Sales are the staple of fundraising efforts everywhere. Here are several ideas for sales that you may not have thought of yet.

- Sell donated formal dresses at a Prom Dress Sale
- Sell used/donated books, CDs and video games
- Sell handmade quilts
- Sell concessions at school play or sporting events
- Sell apple pies, Butter Braids, sub sandwiches, pretzels, pickles, bagels, breakfast burritos, chocolate covered strawberries, Blow-Pops, Ozark Delight lollipops, caramel apple suckers, candy bars (America's Finest Chocolate), etc.
- Sell Poinsettias near the holiday season
- Sell Holiday Cards (either made by the chapter or purchased through a vendor)
- Sell ads to local community members and businesses and placing these ads in school-related programs such as programs for sports tournaments and other school activities
- Participate in an Otis Spunkmeyer Cookie Fundraiser
- Sell bagels, breakfast
- Make and sell custom T-shirts – for example, with the school song or

mascot on the back, or custom-made tie-dyed shirts)

- Make and sell Rally Towels
- Make and sell the school newspaper (as well as ads in the paper!)
- Sell Candy Grams (all holidays)
- Sell candid photos around campus
- Sell Christmas cards
- Sell teddy bears w/ roses and balloons
- Sell roses/chocolate for Valentine's Day (also -- try to get the "rights" for the dance!)
- Host an Orange Crush Day -- Send a can of Orange Crush to a friend with a note "I have a Crush on You".
- Sell candles, homecoming items, sun visors, beads, headbands, wristbands, pom-poms
- Sell balloons with messages inside
- Sell gift cards (to restaurants, local merchants, etc.)
- Sell discount cards (ones that don't expire for the entire year)
- Sell space in the organization's display case to local businesses
- Set up an online store through a company like Peapod Print and sell school apparel



# 3 Fundraising Policies

When it comes to fundraising, be creative and have fun! ***BUT...BEFORE YOU UNDERTAKE ANY FUNDRAISING EFFORTS...***

- Be sure to get approval in advance from the proper authorities. Depending on the type of project and the location, these authorities may include school principals, businesses, city/municipal agencies, churches, etc.
- Be sure to check with your school administration on any school policies or procedures for handling money.
- Make sure to issue receipts for any goods provided to others and have a system to record all transactions. Check the local school fundraising policies and be sure each activity undertaken falls within the guidelines. It is a good idea to obtain written approval from the principal for any fund-raising activity.

Keep in mind that the purpose of student activity funds is to promote the general welfare, education and morale of all

the students, and to finance legitimate co-curricular activities of the student organizations. Schools or their central office or school board generally adopt policy statements to govern the management and control of student activity funds, and how funds can be raised by students. Such policy statements create parameters within which all student groups can operate effectively. Projects for raising funds should contribute to the educational experience of students and, if possible, should enhance the instructional program.

Many schools have a forms for organizers to fill out annually that specify the goal of the fundraiser, the type of activity, the time it will take, how the funds will be collected and the number of students involved. When planning an event, keep in mind that students or staff should never be coerced or compelled to participate in fundraising activities. Students may be rewarded for participation in a fundraiser, but they should not be penalized because of a refusal to participate in fundraising activities conducted on behalf of a school.

# 4 Fundraising Resources

There are many local, state and national fundraisers available, or you can develop your own fundraising activity around your CTSO.

The following is a partial list of resources that you can use. Their inclusion here does not constitute an endorsement on the part of any CTSO or its parent organization, nor do the CTSOs or their parent organizations receive any profit from any company listed here. Be sure to do your own research and check references before engaging in any fundraiser with a new company.

## **Advantage Fundraisers**

[www.advantagefundraisers.com](http://www.advantagefundraisers.com)

## **Bakers Candies**

This Nebraska-based company offers quality candy, including a custom SkillsUSA box of candy as a fundraiser. Also Christmas or Valentines candy assortments. Contact: Bakers Candies, P.O. Box 88, Greenwood, NE 68366; Phone: (402) 789-2700; web: [www.bakerscandies.com](http://www.bakerscandies.com)

## **Bammy's Cookies**

Cookie dough sales  
[www.bammys.com](http://www.bammys.com)

## **Botika Candles**

[www.botikacandles.com/index.aspx](http://www.botikacandles.com/index.aspx)

## **Custom Resources Fundraising**

Custom Resources helps student groups raise money for competition, travel, equipment, and other needs. Contact: Heather Davis, 214 NW 40, Clinton, MO 64735; Phone: 660-885-5096; email: [heather@customresources.com](mailto:heather@customresources.com); web: [www.customresources.com](http://www.customresources.com)

## **Custom School Apparel**

[www.mygarbcolleges.com](http://www.mygarbcolleges.com)

### **EcoPhones Recycling**

Collect donated used consumer electronics, including cellphones, ink printer cartridges, laptops, iPods, and digital cameras. Contact: Jennifer Parra, EcoPhones, 2636 Walnut Hill Lane, Suite 215, Dallas, TX 75229; phone: (888) 326-7466; email: [jennifer@greenschoolfundraiser.org](mailto:jennifer@greenschoolfundraiser.org); web: [www.greenschoolfundraiser.org](http://www.greenschoolfundraiser.org)

### **EnviroCellular**

EnviroCellular offers a cell phone recycling fundraising program for local chapters. Contact: Jeremy Graber, 379 Heritage Ave., Canal Fulton, OH 44614; Phone: 330-802-8026; email: [jgraber71@tmail.com](mailto:jgraber71@tmail.com); web: [www.EnviroCellular.com](http://www.EnviroCellular.com)

### **EnviroSmart**

EnviroSmart offers a profitable, environmentally responsible recycling of printer cartridges and cell phones. Contact: EnviroSmart, 600 Montour Drive, Richmond, VA 23236; Phone: 804-272-3281; email: [Bob@EnviroSmart.org](mailto:Bob@EnviroSmart.org).

### **ESPN Coaches Fundraising**

ESPN wants to support your chapter with a fundraising program that allows you to sell 2-year subscriptions to ESPN The Magazine and keeps 75 percent of the proceeds, or \$30 per subscription. Phone: 888-530-3776; web: [www.coaches.espn.com](http://www.coaches.espn.com)

### **Country Meats**

Country Meats provides a smoked snack stick for students to sell as a fundraiser for their chapter. The product is unique and meets the nutritional requirements for snacks as set by the USDA. Contact: Rick and Donna French, 1303 Crooked Branch Trail, Woodstock, GA 30189; Phone: 866-238-1677; email: [rrfrench@bellsouth.net](mailto:rrfrench@bellsouth.net); web: [www.countrymeats.com](http://www.countrymeats.com)

### **Fundraising Help and Ideas**

[www.fundraiserhelp.com](http://www.fundraiserhelp.com)

### **Fundraiser Insight**

[www.fundraiserinsight.org](http://www.fundraiserinsight.org)

### **Fundraising Zone**

[www.fundraisingzone.com](http://www.fundraisingzone.com)

**Interstate Batteries**

CTSOs can sell batteries from Interstate Batteries. Contact: Mark Fentriss, National Sales and Operations Manager. Phone: (615) 347-1736; email: [mark@teamgreenfundraising.com](mailto:mark@teamgreenfundraising.com); web: [www.teamgreenfundraising.com](http://www.teamgreenfundraising.com)

**Jumbo Jack's Cookbooks**

CTSO chapters can create and sell their own personalized cookbook. Contact: Mike Ruddy, 301 Broadway, Audubon, IA 50025; Phone: 800-798-2635; email: [miker@jumbojacks.com](mailto:miker@jumbojacks.com); web: [www.jumbojacks.com](http://www.jumbojacks.com)

**Maggie Moo's**

[www.maggiemoos.com](http://www.maggiemoos.com)

**Morris Press Cookbooks**

Morris Press Cookbooks, the nation's largest cookbook fundraiser, has produced successful fundraising cookbook projects for school groups, churches, bands and PTAs. You supply the recipes and they'll do the rest. Contact: Morris Press, 3212 E. Hwy 30, P.O. Box 2110, Kearney, NE 68848; Phone: 800-445-6621; email: [cookbook@morriscookbooks.com](mailto:cookbook@morriscookbooks.com); web: [www.morriscookbooks.com](http://www.morriscookbooks.com)

**Ozark Delight**

Ozark Delight sells lollipops (original or sugar free) to fundraising groups. Contact: Ozark Delight Lollipops, #1 Lollipop Lane, Prairie Grove, AR 72753; Phone: 800-334-8991; email: [Info@OzarkDelight.com](mailto:Info@OzarkDelight.com); web: [www.ozarkdelight.com](http://www.ozarkdelight.com)

**Popcorn Palace**

Fundraising groups can offer a snack everybody loves, in a choice of nine different hot-air popped, fluffy favorites. Earn up to 50 percent profit and receive support from the company's staff. Web: [www.popcornpalace.com](http://www.popcornpalace.com)

**Profit Potentials**

[www.profitpotentials.com/](http://www.profitpotentials.com/)

**QSP Reader's Digest**

QSP offers a wide variety of products including magazines, gifts and food programs. Their fundraising professionals can help you tailor a program that is exactly right for your organization. Phone: 800-678-2673; web: [www.qsp.com](http://www.qsp.com)

**Required Bookmarks**

Required Bookmarks is a handmade Colorado product that come with free gift cards. [www.requiredbookmarks.com](http://www.requiredbookmarks.com)

### **School Mate Fundraising**

School Mate Fundraising products are pre-sold which limits risk and allows schools to keep 50 percent profit on every item sold, including a line of mini cookbooks that appeal to every taste and interest.

[www.schoolmate.com](http://www.schoolmate.com)

### **School Spirit Coffee**

[www.schoolspiritcoffee.com/](http://www.schoolspiritcoffee.com/)

### **SchoolPAX**

SchoolPAX is introducing a new way to raise money for schools by turning the regular purchases of parents at major stores or online retailers into fundraising dollars for schools. They provide free materials and support with any of their nationally recognized fundraising partners. Phone: 877-724-5729; web: [www.schoolPAX.org](http://www.schoolPAX.org)

### **School Socks**

[www.mrsock.net](http://www.mrsock.net)

### **Skratchers Donation Cards**

[www.skratchers.com](http://www.skratchers.com)

### **Soft Touch Hosiery/Sockathon**

[www.sockathon.com/home.html](http://www.sockathon.com/home.html)

### **Team Booster Gear**

[www.teamboosters.com](http://www.teamboosters.com)

### **Tom Wat Fundraising**

[www.tomwat.com/](http://www.tomwat.com/)

### **Value Cards, Pizza Cards**

[www.americasfundraising.com](http://www.americasfundraising.com)

### **Variety of Fundraisers**

[www.easy-fundraising-ideas.com](http://www.easy-fundraising-ideas.com)

# 5 Fundraising: The Law

When it comes to fundraisers, CTSOs need to be aware of the laws that govern such activities in order to avoid any legal

entanglements. What follows is the text of House Bill 1013 which covers fundraising activities.

**NOTE: This bill has been prepared for the signature of the appropriate legislative officers and the Governor. To determine whether the Governor has signed the bill or taken other action on it, please consult the legislative status sheet, the legislative history, or the Session Laws.**



HOUSE BILL 08-1013

BY REPRESENTATIVE(S) Sonnenberg, Gallegos, Gardner B., Gardner C., Kerr J., Lambert, Looper, Madden, Massey, Merrifield, Rice, Stafford, Summers, Rose, and Stephens;  
also SENATOR(S) Morse, Bacon, Brophy, Gibbs, Groff, Keller, Kester, Mitchell S., Penry, Schultheis, Schwartz, Shaffer, Spence, Ward, Wiens, Williams, and Windels.

CONCERNING A SALES TAX EXEMPTION FOR A SALE RELATED TO A SCHOOL.

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

**SECTION 1.** 29-2-105 (1) (d), Colorado Revised Statutes, is REPEALED AND REENACTED, WITH AMENDMENTS, to read:

**29-2-105. Contents of sales tax ordinances and proposals.**

(1) The sales tax ordinance or proposal of any incorporated town, city, or county adopted pursuant to this article shall be imposed on the sale of tangible personal property at retail or the furnishing of services, as provided in paragraph (d) of this subsection (1). Any countywide or incorporated town or city sales tax ordinance or proposal shall include the following provisions:

(d) (I) A PROVISION THAT THE SALE OF TANGIBLE PERSONAL

*Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.*

PROPERTY AND SERVICES TAXABLE PURSUANT TO THIS ARTICLE SHALL BE THE SAME AS THE SALE OF TANGIBLE PERSONAL PROPERTY AND SERVICES TAXABLE PURSUANT TO SECTION 39-26-104, C.R.S., EXCEPT AS OTHERWISE PROVIDED IN THIS PARAGRAPH (d). THE SALE OF TANGIBLE PERSONAL PROPERTY AND SERVICES TAXABLE PURSUANT TO THIS ARTICLE SHALL BE SUBJECT TO THE SAME SALES TAX EXEMPTIONS AS THOSE SPECIFIED IN PART 7 OF ARTICLE 26 OF TITLE 39, C.R.S.; EXCEPT THAT THE SALE OF THE FOLLOWING MAY BE EXEMPTED FROM A TOWN, CITY, OR COUNTY SALES TAX ONLY BY THE EXPRESS INCLUSION OF THE EXEMPTION EITHER AT THE TIME OF ADOPTION OF THE INITIAL SALES TAX ORDINANCE OR RESOLUTION OR BY AMENDMENT THERETO:

(A) THE EXEMPTION FOR SALES OF MACHINERY OR MACHINE TOOLS SPECIFIED IN SECTION 39-26-709 (1), C.R.S.;

(B) THE EXEMPTION FOR SALES OF ELECTRICITY, COAL, WOOD, GAS, FUEL OIL, OR COKE SPECIFIED IN SECTION 39-26-715 (1) (a) (II), C.R.S.;

(C) THE EXEMPTION FOR SALES OF FOOD SPECIFIED IN SECTION 39-26-707 (1) (e), C.R.S.;

(D) THE EXEMPTION FOR VENDING MACHINE SALES OF FOOD SPECIFIED IN SECTION 39-26-714 (2), C.R.S.;

(E) THE EXEMPTION FOR SALES BY A CHARITABLE ORGANIZATION SPECIFIED IN SECTION 39-26-718 (1) (b), C.R.S.;

(F) THE EXEMPTION FOR SALES OF FARM EQUIPMENT AND FARM EQUIPMENT UNDER LEASE OR CONTRACT SPECIFIED IN SECTION 39-26-716 (2) (b) AND (2) (c), C.R.S.;

(G) THE EXEMPTION FOR SALES OF LOW-EMITTING MOTOR VEHICLES, POWER SOURCES, OR PARTS USED FOR CONVERTING SUCH POWER SOURCES AS SPECIFIED IN SECTION 39-26-719 (1), C.R.S.;

(H) THE EXEMPTION FOR SALES OF PESTICIDES SPECIFIED IN SECTION 39-26-716 (2) (e), C.R.S.; AND

(K) THE EXEMPTION FOR SALES THAT BENEFIT A COLORADO SCHOOL SPECIFIED IN SECTION 39-26-725, C.R.S.



(II) IF A TOWN, CITY, OR COUNTY SALES TAX EXPRESSLY INCLUDES ANY EXEMPTIONS SPECIFIED IN SUBPARAGRAPH (I) OF THIS PARAGRAPH (d) BY AN AMENDMENT TO THE INITIAL SALES TAX ORDINANCE OR RESOLUTION, SUCH AMENDMENT SHALL BE ADOPTED IN THE SAME MANNER AS THE INITIAL ORDINANCE OR RESOLUTION.

(III) IN THE ABSENCE OF AN EXPRESS PROVISION FOR ANY EXEMPTION SPECIFIED IN SUBPARAGRAPH (I) OF THIS PARAGRAPH (d), ALL SALES TAX ORDINANCES AND RESOLUTIONS SHALL BE CONSTRUED AS IMPOSING OR CONTINUING TO IMPOSE THE TOWN, CITY, OR COUNTY SALES TAX ON SUCH ITEMS.

**SECTION 2.** 29-2-106 (4) (a), Colorado Revised Statutes, is REPEALED AND REENACTED, WITH AMENDMENTS, to read:

**29-2-106. Collection - administration - enforcement.**

(4) (a) (I) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE SHALL, AT NO CHARGE, ADMINISTER, COLLECT, AND DISTRIBUTE THE SALES TAX OF ANY HOME RULE MUNICIPALITY UPON REQUEST OF THE GOVERNING BODY OF SUCH MUNICIPALITY:

(A) IF THE PROVISIONS OF THE SALES TAX ORDINANCE OF SAID MUNICIPALITY, OTHER THAN THOSE PROVISIONS RELATING TO LOCAL PROCEDURES FOLLOWED IN ADOPTING THE ORDINANCE, CORRESPOND TO THE REQUIREMENTS OF THIS ARTICLE FOR SALES TAXES IMPOSED BY COUNTIES, TOWNS, AND CITIES;

(B) IF NO USE TAX IS TO BE COLLECTED BY THE DEPARTMENT OF REVENUE EXCEPT AS PROVIDED IN SECTION 39-26-208, C.R.S.; AND

(C) WHETHER OR NOT THE ORDINANCE APPLIES THE SALES TAX TO THE EXEMPTIONS LISTED IN SECTION 29-2-105 (1) (d) (I).

(II) WHEN THE GOVERNING BODY OF ANY HOME RULE MUNICIPALITY REQUESTS THE DEPARTMENT OF REVENUE TO ADMINISTER, COLLECT, AND DISTRIBUTE THE SALES TAX OF SAID MUNICIPALITY AS SPECIFIED IN SUBPARAGRAPH (I) OF THIS PARAGRAPH (a), SAID GOVERNING BODY SHALL CERTIFY TO THE EXECUTIVE DIRECTOR OF THE DEPARTMENT A TRUE COPY OF THE HOME RULE MUNICIPALITY'S SALES TAX ORDINANCE.

Statutes, is amended BY THE ADDITION OF A NEW SECTION to read:

**39-26-725. Sales related to a school - definitions.** (1) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE REQUIRES:

(a) "PARENT" MEANS A PARENT OF A STUDENT AS DEFINED IN PARAGRAPH (c) OF THIS SUBSECTION (1).

(b) "SALE THAT BENEFITS A COLORADO SCHOOL" MEANS A SALE OF A COMMODITY OR SERVICE FROM WHICH ALL PROCEEDS OF THE SALE, LESS ONLY THE ACTUAL COST OF THE COMMODITY OR SERVICE TO THE PERSON OR ENTITY DESCRIBED IN SUBSECTION (2) OF THIS SECTION, ARE DONATED TO A SCHOOL OR A SCHOOL-APPROVED STUDENT ORGANIZATION.

(c) "SCHOOL" MEANS A PUBLIC OR NONPUBLIC SCHOOL FOR STUDENTS IN KINDERGARTEN THROUGH TWELFTH GRADE OR ANY PORTION THEREOF.

(d) "STUDENT" MEANS ANY PERSON ENROLLED IN A SCHOOL AS DEFINED IN PARAGRAPH (b) OF THIS SUBSECTION (1).

(2) ON OR AFTER SEPTEMBER 1, 2008, A SALE THAT BENEFITS A COLORADO SCHOOL SHALL BE EXEMPT FROM TAXATION UNDER THE PROVISIONS OF PART 1 OF THIS ARTICLE, IF THE SALE IS MADE BY ANY OF THE FOLLOWING:

(a) A SCHOOL;

(b) AN ASSOCIATION OR ORGANIZATION OF PARENTS AND SCHOOL TEACHERS;

(c) A BOOSTER CLUB OR OTHER CLUB, GROUP, OR ORGANIZATION WHOSE PRIMARY PURPOSE IS TO SUPPORT A SCHOOL ACTIVITY; OR

(d) A SCHOOL CLASS OR STUDENT CLUB, GROUP, OR ORGANIZATION.

(3) NOTHING IN THIS SECTION SHALL BE CONSTRUED AS CREATING AN EXEMPTION, OR OTHERWISE AFFECTING AN EXISTING EXEMPTION, FOR A SALE TO A PERSON OR ENTITY DESCRIBED IN SUBSECTION (2) OF THIS SECTION.

**SECTION 4. Effective date.** This act shall take effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly that is allowed for submitting a referendum petition pursuant to article V, section 1 (3) of the state constitution, (August 6, 2008, if adjournment sine die is on May 7, 2008); except that, if a referendum petition is filed against this act or an item, section, or part of this act within such period, then the act, item, section, or

part, if approved by the people, shall take effect on the date of the official declaration of the vote thereon by proclamation of the governor.

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Andrew Romanoff  
SPEAKER OF THE HOUSE  
OF REPRESENTATIVES

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Peter C. Groff  
PRESIDENT OF  
THE SENATE

---

Marilyn Eddins  
CHIEF CLERK OF THE HOUSE  
OF REPRESENTATIVES

---

Karen Goldman  
SECRETARY OF  
THE SENATE

APPROVED \_\_\_\_\_

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Bill Ritter, Jr.  
GOVERNOR OF THE STATE OF COLORADO

# 6 Fundraising: The Law & Local Work

Some student organizations are finding that their efforts may be hindered by laws and statutes. What follows is a story from the Sterling

Advocate from mid 2008 on how one particular group has taken the initiative to ensure that fundraising efforts are not shortchanged.

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STERLING — Sterling High School students were instrumental in making sure there will no longer be sales tax for items sold by schools, parent or teacher organizations, booster clubs and other groups whose primary purpose is to support a school activity.

The new law, which will affect concession booths, book sales and other fundraisers, was made possible thanks to a bill created by Rep. Jerry Sonnenberg, (R-Sterling), and students in Jodene Boerner's Accounting I class and Rob Busmente's AP Government class at Sterling High School.

Several of the students who were involved with the bill were able to go to Denver on Wednesday to watch Gov. Bill Ritter sign the bill.

An FBLA fundraiser last school year is what started the idea for the bill. Students found it unfair that parents were being charged sales tax on the items they bought. In doing research on the sales tax requirement for school fundraisers the students found that RE-1 Valley School District is one of only a few that actually follow this law.

According to an analysis by the state Department of Revenue, school groups such as Parent-Teacher Associations, Parent-Teacher Organizations and booster clubs paid a total of about \$210,000 in sales tax last year.

"Many schools were following the rules and paying thousands of dollars in sales tax, while others weren't," Sonnenberg said.

After doing further research and finding that the only way to change the law was to go to the state level, they contacted Sonnenberg and began working on a bill that would eliminate sales tax charges for schools. The bill was introduced to legislators in early January and was sent to the finance committee.

In late January, several students went to the Capitol to testify about the bill in front of the finance committee. They didn't get to talk very much, so in late March five students went back to testify again.

The finance committee voted 6-5 to pass the bill and it was sent to the appropriations committee. On April 14, the house passed the bill on third reading. It was introduced to the Senate on April 16. The bill passed the Senate on third reading on May 2 and was sent back to the House for reconsideration of some amendments

that were made. The House passed the bill again on May 5.

With the governor's signature on Wednesday, House Bill 1013 becomes law — an act — on Aug. 6 of this year.

The entire process was a learning experience for the students that not a lot of other students get an opportunity to have.

"It was really cool just to be a part of the process," said Anita Ramey. "We had to do a lot of work to get it to pass, but it's pretty cool."

Now that the bill passed, the next step will be to go to the Sterling City Council to get the city ordinance revoked that requires sales tax on items that schools sell. Next year's accounting class will probably work on this step.

Will they be able to get the City Council on board? Only time will tell.

# 7 CTSOs: Frequently Asked Questions

Starting July 1, 2009, Career & Technical Student Organization (CTSO) requirements for Career and Technical Education (CTE) Program Approvals will be changing to ensure compliance with state CTA rules and regulations.

After July 1, 2009, all secondary CTE programs in Colorado will be required to have a co-curricular, local student leadership organization to provide leadership training opportunities for their students. These organizations will be encouraged but not required to pursue state and national affiliation.

The Administrator's Handbook which will detail the requirements will be available in the Spring of 2009.

Required documentation may include Chapter Bylaws, a Program of Work, Meeting Agendas and Minutes, and a list of elected officers and current members.

The Colorado Community College System (CCCS) believes co-curricular student organizations are critical as these programs provide 21st Century skill development opportunities to all students.

With that in mind, we have developed a list of frequently asked questions to help you find and implement the best CTSO for your organization.

## **What is a CTSO?**

CTSOs are not maladies or afflictions! CTSO stands for Career and Technical Student Organizations.

CTSOs are an integral part of Career and Technical Education program areas, including, agriculture, business, marketing, family and consumer sciences, health, skilled trades, and technical sciences.

CTSOs assist instructors in developing the leadership, citizenship, technical, critical thinking, and teamwork skills essential to students who are preparing for the work-

force and further education. They enhance students' civic awareness and provide opportunities for developing social competencies and a wholesome attitude about living and working.

**What do CTSOs do for students?  
What do they do for educators?**

CTSOs provide opportunities for students to showcase and demonstrate their talents, technical abilities, knowledge and leadership skills inside and outside the classroom.

CTSOs give students well-rounded experiences they can report on job and/or collegiate applications.

For both advisors and students, CTSOs provide opportunities to network with businesspeople, educators and students.

CTSOs offer many opportunities for scholarships and other recognition programs.

CTSOs bring together all types of students from diverse backgrounds to work as a cohesive team; CTSOs teach cooperation, tolerance and teamwork.

CTSOs benefit the communities they are in through local and national community service projects.

**What is involved in a CTSO?**

Each CTSO varies slightly, but some basics common to all include:

- *Organization*
  - Each CTSO has a set of bylaws governing the organization
  - Each CTSO has meetings, including agendas and minutes
  - In every CTSO, students find ample opportunities to exercise their communication, leadership and organizational skills
- *Community Service*
  - Each CTSO has its own way of giving back to the communities in which they are based, such as taking part in Habitat For Humanity or sponsoring events to benefit charities like the American Cancer Society
- *Competitive Events*
  - Each CTSO has a variety of leadership and skill-based competitive events developed using national standards. Integrating these events (or parts of them) into the classroom curriculum is a win-win for students and instructors.



### **Do CTSOs really make a difference?**

You bet they do!

Students involved in CTSOs have better academic and behavioral outcomes than students in the general population.

Students involved in CTSOs have higher levels of participation in extracurricular activities.

Among CTSO students, extracurricular activity participation was positively associated with grades and educational aspirations; and participation in competitive events positively affected grades and academic engagement.

There are more than 25,000 members in Colorado CTSOs and Colorado students serve on both state and national officer teams, guiding the direction of their respective organizations.

### **What CTSOs are available to me?**

In the next section, you'll find a list of the CTSOs available to you along with contact information for each Colorado state advisor.

Give them a call. You . . . and your students . . . will be glad you did!

## 8

## CTSOs: What's Available?

There are several Career and Technical Student Organizations you can choose to implement - each one exciting, but catering to a specialized area. Below are

the description of several of the recognized organizations to which your students can affiliate and become members.



DECA enhances the cocurricular education of students who have an interest in marketing, management and entrepreneurship.

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State Advisor

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FBLA / PBL brings business and education together in a working relationship through leadership and career development programs.

**Deborah Ramirez**  
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FCCLA promotes personal growth and leadership development through Family and Consumer Sciences education.

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FFA is dedicated to developing leadership potential, personal growth and career success through agricultural education.

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National Website: [www.ffa.org](http://www.ffa.org)

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HOSA enhances delivery of quality health care by providing knowledge, skill and leadership development of health science technology students.

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SkillsUSA is an applied method of instruction for preparing America's high performance workers in public career and technical programs.

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TSA fosters personal growth, leadership and opportunities in technology, innovation, design and engineering.

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