



Legislative Council Staff

Research Note

Version: Final

Date: 7/6/2016

Bill Number

House Bill 16-1349

Sponsors

***Representatives Ryden and Nordberg
Senator Carroll***

Short Title

Continue Military Family Relief Fund Tax Check-off

Research Analyst

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Status

This research note reflects the final version of the bill, which was signed by the Governor on June 6, 2016, and becomes effective August 10, 2016, assuming no petition is filed.

Summary

This bill extends the voluntary contribution designation (or income tax checkoff) benefitting the Military Family Relief Fund from tax year 2016 through income tax year 2020. Money from the military relief fund is used for emergency grants for financial hardships to members of the Colorado National Guard or reservists and their families when ordered to active military duty. Grants are also awarded to active duty military personnel stationed in Colorado and their family members when the active duty military member is deployed to a declared hostile fire zone.

Background

The Military Family Relief Fund defrays the costs of food, housing, utilities, medical services, and other expenses for the families of deployed Colorado National Guard members and reservists. Colorado National Guard and Reserve Military members must be on active military duty for a minimum of 30 days on overseas mobilization orders and must be Colorado residents for income tax purposes as demonstrated on a current leave and earning statement. Once eligibility is established, families must fill out an application with the Colorado Department of Military and Veterans Affairs (DMVA).

The Military Family Relief Fund first appeared on the 2005 income tax form and received donations for the 2005 through 2014 tax years. The checkoff was also available for the 2015

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income tax year. Of the 15 income tax checkoffs that appeared on the 2014 tax form, total collections for this checkoff were the third highest of all contributions at \$101,040 from 5,962 returns. Monies in the fund are transferred to the Colorado National Guard Foundation, a Colorado nonprofit organization.

House Action

House Finance Committee (April 14, 2016). At the hearing, a representative of DMVA testified in support of the bill. The committee referred the bill to the House Committee of the Whole.

House second reading (April 18, 2016). The bill passed the House on second reading with no additional amendments.

House third reading (April 19, 2016). The bill passed the House on third reading with no additional amendments.

Senate Action

Senate Finance Committee (April 28, 2016). At the hearing, a representative of the Military Family Relief Fund testified in support of the bill. The committee referred the bill to the Senate Committee of the Whole with the recommendation that it be placed on the consent calendar.

Senate second reading (April 29, 2016). The bill passed the Senate on second reading with no additional amendments.

Senate third reading (May 2, 2016). The bill passed the Senate on third reading with no additional amendments.

Relevant Research

Legislative Council Staff, *Income Tax Checkoffs*, *Colorado Online Tax Handbook*: <https://www.colorado.gov/pacific/cga-legislativecouncil/income-tax-checkoffs>