

**Second Regular Session
Sixty-seventh General Assembly
STATE OF COLORADO**

ENGROSSED

*This Version Includes All Amendments Adopted
on Second Reading in the House of Introduction*

LLS NO. 10-0876.01 Troy Bratton

SENATE BILL 10-139

SENATE SPONSORSHIP

Kester,

HOUSE SPONSORSHIP

Sonnenberg,

Senate Committees

Agriculture and Natural Resources
Appropriations

House Committees

A BILL FOR AN ACT

101 **CONCERNING THE ADDITION OF A LINE TO COLORADO STATE**
102 **INDIVIDUAL INCOME TAX RETURN FORMS WHEREBY INDIVIDUAL**
103 **TAXPAYERS MAY MAKE A VOLUNTARY CONTRIBUTION**
104 **BENEFITING THE UNWANTED HORSE 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 <http://www.leg.state.co.us/billsummaries>.)

The bill creates the unwanted horse fund (fund) in the state treasury. For income tax years commencing on or after January 1, 2010,

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
*Capital letters indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.*

SENATE
2nd Reading Unamended
March 12, 2010

but before January 1, 2013, the bill requires a voluntary contribution designation line for the fund to appear on state individual income tax return forms.

The department of revenue (department) must determine annually the total amount designated to the fund and report that amount to the state treasurer and the general assembly. The state treasurer shall credit that amount to the fund.

Finally, the general assembly must appropriate annually from the fund to the department its costs of administering contributions to the fund. All moneys remaining in the fund at the end of a fiscal year shall be transferred to the Colorado unwanted horse alliance, a Colorado nonprofit organization.

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

2 **SECTION 1.** Article 22 of title 39, Colorado Revised Statutes, is
3 amended BY THE ADDITION OF A NEW PART to read:

4 **PART 37**

5 **UNWANTED HORSE FUND**

6 **VOLUNTARY CONTRIBUTION**

7 **39-22-3701. Legislative declaration.** (1) THE GENERAL
8 ASSEMBLY HEREBY FINDS AND DECLARES THAT:

9 (a) HORSES ARE A CHERISHED PART OF OUR WESTERN HERITAGE
10 AND AN IMPORTANT ASPECT OF COLORADO'S CULTURE AND ECONOMY;

11 (b) COLORADO IS FACING A GROWING THREAT OF AN INCREASING
12 NUMBER OF UNWANTED HORSES;

13 (c) APPROXIMATELY SIX THOUSAND HORSES BECOME UNWANTED
14 IN COLORADO EACH YEAR;

15 (d) MOST OF COLORADO'S HORSE RESCUE FACILITIES ARE
16 OPERATING AT CAPACITY AND, AS SUCH, THEIR ABILITY TO CARE FOR
17 ADDITIONAL UNWANTED HORSES IS LIMITED;

18 (e) DOCUMENTED INCIDENCES OF HORSE ABUSE AND NEGLECT ARE
19 RISING; AND

1 (f) THE COLORADO UNWANTED HORSE ALLIANCE, A REGISTERED
2 NONPROFIT ORGANIZATION PURSUANT TO SECTION 501 (c) (3) OF THE
3 INTERNAL REVENUE CODE, EXISTS TO HELP FIND SOLUTIONS TO THE
4 PROBLEM.

5 (2) IN ORDER TO ASSIST THE COLORADO UNWANTED HORSE
6 ALLIANCE IN FULFILLING ITS MISSION, THE GENERAL ASSEMBLY
7 RECOGNIZES THAT MANY CITIZENS OF COLORADO MAY BE WILLING TO
8 PROVIDE MONEYS TO ASSIST IN ITS EFFORTS. IT IS THEREFORE THE INTENT
9 OF THE GENERAL ASSEMBLY TO PROVIDE COLORADANS THE OPPORTUNITY
10 TO SUPPORT THE EFFORTS OF THE COLORADO UNWANTED HORSE ALLIANCE
11 BY ALLOWING CITIZENS TO MAKE A VOLUNTARY CONTRIBUTION ON THEIR
12 STATE INCOME TAX RETURNS TO THE UNWANTED HORSE FUND FOR SUCH
13 PURPOSE.

14 **39-22-3702. Voluntary contribution designation - procedure.**
15 FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2010,
16 BUT PRIOR TO JANUARY 1, 2013, THE COLORADO STATE INDIVIDUAL
17 INCOME TAX RETURN FORM SHALL CONTAIN A LINE WHEREBY EACH
18 INDIVIDUAL TAXPAYER MAY DESIGNATE THE AMOUNT OF THE
19 CONTRIBUTION, IF ANY, THE INDIVIDUAL WISHES TO MAKE TO THE
20 UNWANTED HORSE FUND CREATED IN SECTION 39-22-3703 (1).

21 **39-22-3703. Contributions credited to the unwanted horse**
22 **fund - creation - appropriation.** (1) THE DEPARTMENT OF REVENUE
23 SHALL DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED
24 PURSUANT TO SECTION 39-22-3702 AND SHALL REPORT THAT AMOUNT TO
25 THE STATE TREASURER AND TO THE GENERAL ASSEMBLY. THE STATE
26 TREASURER SHALL CREDIT THAT AMOUNT TO THE UNWANTED HORSE
27 FUND, WHICH FUND IS HEREBY CREATED IN THE STATE TREASURY. ALL

1 INTEREST DERIVED FROM THE DEPOSIT AND INVESTMENT OF MONEYS IN
2 THE FUND SHALL BE CREDITED TO THE FUND.

3 (2) THE GENERAL ASSEMBLY SHALL APPROPRIATE ANNUALLY
4 FROM THE UNWANTED HORSE FUND TO THE DEPARTMENT OF REVENUE ITS
5 COSTS OF ADMINISTERING MONEYS DESIGNATED AS CONTRIBUTIONS TO
6 THE FUND. ALL MONEYS REMAINING IN THE FUND AT THE END OF THE
7 FISCAL YEAR, AFTER SUBTRACTING THE APPROPRIATION TO THE
8 DEPARTMENT, SHALL BE TRANSFERRED TO THE COLORADO UNWANTED
9 HORSE ALLIANCE, A REGISTERED NONPROFIT ORGANIZATION PURSUANT TO
10 SECTION 501 (c) (3) OF THE INTERNAL REVENUE CODE.

11 **39-22-3704. Repeal of part.** THIS PART 37 IS REPEALED,
12 EFFECTIVE JANUARY 1, 2014, UNLESS THE VOLUNTARY CONTRIBUTION TO
13 THE UNWANTED HORSE FUND ESTABLISHED BY THIS PART 37 IS CONTINUED
14 OR REESTABLISHED BY THE GENERAL ASSEMBLY ACTING BY BILL PRIOR TO
15 SAID DATE.

16 **SECTION 2. Act subject to petition - effective date.** This act
17 shall take effect at 12:01 a.m. on the day following the expiration of the
18 ninety-day period after final adjournment of the general assembly (August
19 11, 2010, if adjournment sine die is on May 12, 2010); except that, if a
20 referendum petition is filed pursuant to section 1 (3) of article V of the
21 state constitution against this act or an item, section, or part of this act
22 within such period, then the act, item, section, or part shall not take effect
23 unless approved by the people at the general election to be held in
24 November 2010 and shall take effect on the date of the official
25 declaration of the vote thereon by the governor.