

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

REVISED

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

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

Agriculture, Livestock, & Natural Resources
Finance

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.

HOUSE
Am ended 2nd Reading
May 5, 2010

SENATE
3rd Reading Unam ended
March 15, 2010

SENATE
2nd Reading Unam ended
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 **- effective date.** (1) FOR THE THREE CONSECUTIVE INCOME TAX YEARS
16 IMMEDIATELY FOLLOWING THE YEAR IN WHICH THE EXECUTIVE DIRECTOR
17 FILES WRITTEN CERTIFICATION WITH THE REVISOR OF STATUTES AS
18 SPECIFIED IN SUBSECTION (2) OF THIS SECTION, THE COLORADO STATE
19 INDIVIDUAL INCOME TAX RETURN FORM SHALL CONTAIN A LINE WHEREBY
20 EACH INDIVIDUAL TAXPAYER MAY DESIGNATE THE AMOUNT OF THE
21 CONTRIBUTION, IF ANY, THE INDIVIDUAL WISHES TO MAKE TO THE
22 UNWANTED HORSE FUND CREATED IN SECTION 39-22-3703 (1).

23 (2) THIS PART 37 SHALL TAKE EFFECT ON SEPTEMBER 1 OF THE
24 YEAR IN WHICH THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF
25 REVENUE FILES A WRITTEN CERTIFICATION WITH THE REVISOR OF
26 STATUTES THAT THERE ARE NO MORE THAN FOURTEEN OTHER LINES ON
27 THE COLORADO STATE INDIVIDUAL INCOME TAX RETURN FORM FOR

1 VOLUNTARY CONTRIBUTIONS FOR THE STATE INCOME TAX YEAR
2 COMMENCING IN JANUARY OF THE FOLLOWING YEAR.

3 **39-22-3703. Contributions credited to the unwanted horse**
4 **fund - creation - appropriation.** (1) THE DEPARTMENT OF REVENUE
5 SHALL DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED
6 PURSUANT TO SECTION 39-22-3702 AND SHALL REPORT THAT AMOUNT TO
7 THE STATE TREASURER AND TO THE GENERAL ASSEMBLY. THE STATE
8 TREASURER SHALL CREDIT THAT AMOUNT TO THE UNWANTED HORSE
9 FUND, WHICH FUND IS HEREBY CREATED IN THE STATE TREASURY. ALL
10 INTEREST DERIVED FROM THE DEPOSIT AND INVESTMENT OF MONEYS IN
11 THE FUND SHALL BE CREDITED TO THE FUND.

12 (2) THE GENERAL ASSEMBLY SHALL APPROPRIATE ANNUALLY
13 FROM THE UNWANTED HORSE FUND TO THE DEPARTMENT OF REVENUE ITS
14 COSTS OF ADMINISTERING MONEYS DESIGNATED AS CONTRIBUTIONS TO
15 THE FUND. ALL MONEYS REMAINING IN THE FUND AT THE END OF THE
16 FISCAL YEAR, AFTER SUBTRACTING THE APPROPRIATION TO THE
17 DEPARTMENT, SHALL BE TRANSFERRED TO THE COLORADO UNWANTED
18 HORSE ALLIANCE, A REGISTERED NONPROFIT ORGANIZATION PURSUANT TO
19 SECTION 501 (c) (3) OF THE INTERNAL REVENUE CODE.

20 **39-22-3704. Repeal of part.** THIS PART 37 IS REPEALED,
21 EFFECTIVE JANUARY 1 OF THE FOURTH INCOME TAX YEAR FOLLOWING THE
22 YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION
23 WITH THE REVISOR OF STATUTES AS SPECIFIED IN SECTION 39-22-3702 (2),
24 UNLESS THE VOLUNTARY CONTRIBUTION TO THE UNWANTED HORSE FUND
25 ESTABLISHED BY THIS PART 37 IS CONTINUED OR REESTABLISHED BY THE
26 GENERAL ASSEMBLY ACTING BY BILL PRIOR TO SAID DATE.

27 **SECTION 2. Act subject to petition - effective date.** This act

1 shall take effect at 12:01 a.m. on the day following the expiration of the
2 ninety-day period after final adjournment of the general assembly (August
3 11, 2010, if adjournment sine die is on May 12, 2010); except that, if a
4 referendum petition is filed pursuant to section 1 (3) of article V of the
5 state constitution against this act or an item, section, or part of this act
6 within such period, then the act, item, section, or part shall not take effect
7 unless approved by the people at the general election to be held in
8 November 2010 and shall take effect on the date of the official
9 declaration of the vote thereon by the governor.