

HOUSE COMMITTEE OF REFERENCE REPORT

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Chairman of Committee

April 20, 2011  
Date

Committee on Finance.

After consideration on the merits, the Committee recommends the following:

HB11-1295 be amended as follows, and as so amended, be referred to the Committee on Appropriations with favorable recommendation:

1 Amend printed bill, page 2, line 3, strike "NEW SUBSECTION" and  
2 substitute "THE FOLLOWING NEW SUBSECTIONS".

3 Page 2, strike line 5 and substitute "**contribution programs - queue -**  
4 **notice.** (7) AS SPECIFIED IN SUBSECTION (6) OF THIS SECTION, NO MORE  
5 THAN FIFTEEN VOLUNTARY CONTRIBUTIONS SHALL APPEAR ON COLORADO  
6 INCOME TAX RETURN FORMS IN ANY INCOME TAX YEAR. IF THE GENERAL  
7 ASSEMBLY, ACTING BY BILL IN ANY YEAR, REQUIRES MORE VOLUNTARY  
8 CONTRIBUTIONS TO APPEAR ON THE INCOME TAX RETURN FORM THAN  
9 THERE ARE LINES AVAILABLE ON THE FORM, AN EXISTING VOLUNTARY  
10 CONTRIBUTION THAT IS RENEWED OR CONTINUED SHALL TAKE  
11 PRECEDENCE AND BE PLACED ON THE FORM OVER A VOLUNTARY  
12 CONTRIBUTION THAT DOES NOT APPEAR ON THE FORM AND IS NOT BEING  
13 RENEWED OR CONTINUED. ANY VOLUNTARY CONTRIBUTION THAT DOES  
14 NOT APPEAR ON THE FORM AND IS NOT BEING RENEWED OR CONTINUED  
15 BUT DOES NOT TAKE EFFECT PURSUANT TO THIS SUBSECTION (7) SHALL BE  
16 PLACED IN THE QUEUE CREATED BY SUBSECTION (8) OF THIS SECTION AND  
17 SHALL ONLY BECOME EFFECTIVE IN ANY YEAR IN WHICH THERE IS A LINE  
18 AVAILABLE ON THE INCOME TAX RETURN FORM, AS SPECIFIED IN  
19 SUBSECTION (8) OF THIS SECTION.

20 (8) (a) IF THE GENERAL ASSEMBLY, ACTING BY BILL IN ANY YEAR,  
21 REQUIRES MORE VOLUNTARY CONTRIBUTIONS TO APPEAR ON THE INCOME  
22 TAX RETURN FORM THAN THERE ARE LINES AVAILABLE ON THE FORM, ANY  
23 VOLUNTARY CONTRIBUTION THAT IS TO APPEAR ON THE FORM FOR THE

1 FIRST TIME SHALL, NOTWITHSTANDING THE LANGUAGE IN OR THE  
2 EFFECTIVE DATE OF THE BILL CREATING THE VOLUNTARY CONTRIBUTION,  
3 BE PLACED IN A QUEUE, WHICH QUEUE IS HEREBY CREATED. THE ORDER  
4 OF VOLUNTARY CONTRIBUTIONS THAT ARE PLACED IN THE QUEUE SHALL  
5 BE DETERMINED BY THE DATE AND TIME ON WHICH THE GOVERNOR SIGNS  
6 THE BILL CREATING THE VOLUNTARY CONTRIBUTION, OR AT SUCH TIME  
7 THAT THE BILL BECOMES LAW WITHOUT THE GOVERNOR'S SIGNATURE,  
8 WITH THE BILL THAT WAS SIGNED OR BECOMES LAW WITHOUT A  
9 SIGNATURE FIRST IN TIME BEING FIRST IN THE QUEUE, THE BILL THAT WAS  
10 SIGNED OR BECOMES LAW WITHOUT A SIGNATURE NEXT IN TIME BEING  
11 SECOND IN THE QUEUE, AND SO ON.

12 (b) ON NOVEMBER 1 OF EACH YEAR, THE EXECUTIVE DIRECTOR  
13 SHALL CERTIFY TO THE REVISOR OF STATUTES THE AMOUNT OF LINES  
14 AVAILABLE FOR VOLUNTARY CONTRIBUTIONS ON THE INCOME TAX RETURN  
15 FORM FOR THE STATE INCOME TAX YEAR COMMENCING ON JANUARY 1 OF  
16 THE FOLLOWING YEAR.

17 (c) IF A LINE BECOMES AVAILABLE ON THE INCOME TAX RETURN  
18 FORM, AND NOTWITHSTANDING THE LANGUAGE IN OR THE EFFECTIVE DATE  
19 OF THE BILL CREATING THE VOLUNTARY CONTRIBUTION, THE VOLUNTARY  
20 CONTRIBUTION FIRST IN THE QUEUE SHALL APPEAR ON THE FORM FOR THE  
21 NUMBER OF CONSECUTIVE TAX YEARS SPECIFIED IN THE PART CREATING  
22 THE VOLUNTARY CONTRIBUTION BEGINNING WITH THE TAX YEAR  
23 IMMEDIATELY FOLLOWING THE YEAR IN WHICH THE EXECUTIVE DIRECTOR  
24 CERTIFIES THAT THERE IS A LINE AVAILABLE AS SPECIFIED IN PARAGRAPH  
25 (b) OF THIS SUBSECTION (8). IF THERE ARE TWO LINES AVAILABLE ON THE  
26 FORM, THE VOLUNTARY CONTRIBUTION THAT IS SECOND IN THE QUEUE  
27 SHALL APPEAR ON THE FORM FOR THE NUMBER OF CONSECUTIVE TAX  
28 YEARS SPECIFIED IN THE PART CREATING THE VOLUNTARY CONTRIBUTION  
29 BEGINNING WITH THE TAX YEAR IMMEDIATELY FOLLOWING THE YEAR IN  
30 WHICH THE EXECUTIVE DIRECTOR CERTIFIES THAT THERE ARE LINES  
31 AVAILABLE AS SPECIFIED IN PARAGRAPH (b) OF THIS SUBSECTION (8), AND  
32 SO ON.

33 (9) THE DEPARTMENT OF REVENUE".

34 Page 2, strike lines 13 and 14 and substitute "For THE FIVE CONSECUTIVE  
35 income tax years ~~commencing on or after January 1, 2009, but prior to~~  
36 ~~January 1, 2012~~; IMMEDIATELY FOLLOWING THE YEAR IN WHICH THE  
37 EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION WITH THE REVISOR  
38 OF STATUTES AS SPECIFIED IN SECTION 39-22-1001 (8) THAT A LINE HAS  
39 BECOME AVAILABLE AND THE COLORADO MULTIPLE SCLEROSIS FUND  
40 VOLUNTARY CONTRIBUTION IS NEXT IN THE QUEUE, the Colorado state".

1 Page 3, strike line 21 and substitute "~~January 1, 2013~~, JANUARY 1 OF THE  
2 SIXTH INCOME TAX YEAR FOLLOWING THE YEAR IN WHICH THE EXECUTIVE  
3 DIRECTOR FILES WRITTEN CERTIFICATION WITH THE REVISOR OF STATUTES  
4 AS SPECIFIED IN SECTION 39-22-1001 (8) THAT A LINE HAS BECOME  
5 AVAILABLE AND THE COLORADO MULTIPLE SCLEROSIS FUND VOLUNTARY  
6 CONTRIBUTION IS NEXT IN THE QUEUE, unless the voluntary contribution  
7 to the".

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