

**First Regular Session  
Sixty-eighth General Assembly  
STATE OF COLORADO**

**PREAMENDED**

*This Unofficial Version Includes Committee  
Amendments Not Yet Adopted on Second Reading*

LLS NO. 11-0907.01 Troy Bratton

**HOUSE BILL 11-1295**

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**HOUSE SPONSORSHIP**

**Acree**, Scott, Solano

**SENATE SPONSORSHIP**

**Newell**, Roberts

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**House Committees**

Finance  
Appropriations

**Senate Committees**

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**A BILL FOR AN ACT**

101      **CONCERNING VOLUNTARY CONTRIBUTIONS ON THE STATE INDIVIDUAL**  
102            **INCOME TAX RETURN FORM, AND, IN CONNECTION THEREWITH,**  
103            **REQUIRING THE DEPARTMENT OF REVENUE TO PERIODICALLY**  
104            **POST THE AMOUNT OF DONATIONS RECEIVED AND REQUIRING**  
105            **THAT A VOLUNTARY CONTRIBUTION DESIGNATION LINE FOR THE**  
106            **COLORADO MULTIPLE SCLEROSIS FUND APPEAR ON THE STATE**  
107            **INDIVIDUAL INCOME TAX RETURN FORM.**

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**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*

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.*

[http://www.leg.state.co.us/bills/summaries.](http://www.leg.state.co.us/bills/summaries/))

The bill requires the department of revenue to post and periodically update on its official web site the amount of donations received for each voluntary contribution appearing on the state individual income tax return form.

For income tax years commencing on or after January 1, 2011, but before January 1, 2016, the bill requires a voluntary contribution designation line for the Colorado multiple sclerosis fund to appear on the state individual income tax return form.

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

2           **SECTION 1.** 39-22-1001, Colorado Revised Statutes, is amended  
3 BY THE ADDITION OF THE FOLLOWING NEW SUBSECTIONS to  
4 read:

5           **39-22-1001. Limitation on the duration of voluntary**  
6 **contribution programs - queue - notice.** (7) AS SPECIFIED IN  
7 SUBSECTION (6) OF THIS SECTION, NO MORE THAN FIFTEEN VOLUNTARY  
8 CONTRIBUTIONS SHALL APPEAR ON COLORADO INCOME TAX RETURN  
9 FORMS IN ANY INCOME TAX YEAR. IF THE GENERAL ASSEMBLY, ACTING BY  
10 BILL IN ANY YEAR, REQUIRES MORE VOLUNTARY CONTRIBUTIONS TO  
11 APPEAR ON THE INCOME TAX RETURN FORM THAN THERE ARE LINES  
12 AVAILABLE ON THE FORM, AN EXISTING VOLUNTARY CONTRIBUTION THAT  
13 IS RENEWED OR CONTINUED SHALL TAKE PRECEDENCE AND BE PLACED ON  
14 THE FORM OVER A VOLUNTARY CONTRIBUTION THAT DOES NOT APPEAR ON  
15 THE FORM AND IS NOT BEING RENEWED OR CONTINUED. ANY VOLUNTARY  
16 CONTRIBUTION THAT DOES NOT APPEAR ON THE FORM AND IS NOT BEING  
17 RENEWED OR CONTINUED BUT DOES NOT TAKE EFFECT PURSUANT TO THIS  
18 SUBSECTION (7) SHALL BE PLACED IN THE QUEUE CREATED BY SUBSECTION  
19 (8) OF THIS SECTION AND SHALL ONLY BECOME EFFECTIVE IN ANY YEAR IN  
20 WHICH THERE IS A LINE AVAILABLE ON THE INCOME TAX RETURN FORM, AS

1 SPECIFIED IN SUBSECTION (8) OF THIS SECTION.

2 (8) (a) IF THE GENERAL ASSEMBLY, ACTING BY BILL IN ANY YEAR,  
3 REQUIRES MORE VOLUNTARY CONTRIBUTIONS TO APPEAR ON THE INCOME  
4 TAX RETURN FORM THAN THERE ARE LINES AVAILABLE ON THE FORM, ANY  
5 VOLUNTARY CONTRIBUTION THAT IS TO APPEAR ON THE FORM FOR THE  
6 FIRST TIME SHALL, NOTWITHSTANDING THE LANGUAGE IN OR THE  
7 EFFECTIVE DATE OF THE BILL CREATING THE VOLUNTARY CONTRIBUTION,  
8 BE PLACED IN A QUEUE, WHICH QUEUE IS HEREBY CREATED. THE ORDER  
9 OF VOLUNTARY CONTRIBUTIONS THAT ARE PLACED IN THE QUEUE SHALL  
10 BE DETERMINED BY THE DATE AND TIME ON WHICH THE GOVERNOR SIGNS  
11 THE BILL CREATING THE VOLUNTARY CONTRIBUTION, OR AT SUCH TIME  
12 THAT THE BILL BECOMES LAW WITHOUT THE GOVERNOR'S SIGNATURE,  
13 WITH THE BILL THAT WAS SIGNED OR BECOMES LAW WITHOUT A  
14 SIGNATURE FIRST IN TIME BEING FIRST IN THE QUEUE, THE BILL THAT WAS  
15 SIGNED OR BECOMES LAW WITHOUT A SIGNATURE NEXT IN TIME BEING  
16 SECOND IN THE QUEUE, AND SO ON.

17 (b) ON NOVEMBER 1 OF EACH YEAR, THE EXECUTIVE DIRECTOR  
18 SHALL CERTIFY TO THE REVISOR OF STATUTES THE AMOUNT OF LINES  
19 AVAILABLE FOR VOLUNTARY CONTRIBUTIONS ON THE INCOME TAX RETURN  
20 FORM FOR THE STATE INCOME TAX YEAR COMMENCING ON JANUARY 1 OF  
21 THE FOLLOWING YEAR.

22 (c) IF A LINE BECOMES AVAILABLE ON THE INCOME TAX RETURN  
23 FORM, AND NOTWITHSTANDING THE LANGUAGE IN OR THE EFFECTIVE DATE  
24 OF THE BILL CREATING THE VOLUNTARY CONTRIBUTION, THE VOLUNTARY  
25 CONTRIBUTION FIRST IN THE QUEUE SHALL APPEAR ON THE FORM FOR THE  
26 NUMBER OF CONSECUTIVE TAX YEARS SPECIFIED IN THE PART CREATING  
27 THE VOLUNTARY CONTRIBUTION BEGINNING WITH THE TAX YEAR

1 IMMEDIATELY FOLLOWING THE YEAR IN WHICH THE EXECUTIVE DIRECTOR  
2 CERTIFIES THAT THERE IS A LINE AVAILABLE AS SPECIFIED IN PARAGRAPH  
3 (b) OF THIS SUBSECTION (8). IF THERE ARE TWO LINES AVAILABLE ON THE  
4 FORM, THE VOLUNTARY CONTRIBUTION THAT IS SECOND IN THE QUEUE  
5 SHALL APPEAR ON THE FORM FOR THE NUMBER OF CONSECUTIVE TAX  
6 YEARS SPECIFIED IN THE PART CREATING THE VOLUNTARY CONTRIBUTION  
7 BEGINNING WITH THE TAX YEAR IMMEDIATELY FOLLOWING THE YEAR IN  
8 WHICH THE EXECUTIVE DIRECTOR CERTIFIES THAT THERE ARE LINES  
9 AVAILABLE AS SPECIFIED IN PARAGRAPH (b) OF THIS SUBSECTION (8), AND  
10 SO ON.

11 (9) THE DEPARTMENT OF REVENUE SHALL POST AND PERIODICALLY  
12 UPDATE ON ITS OFFICIAL WEB SITE THE AMOUNT OF DONATIONS RECEIVED  
13 FOR EACH VOLUNTARY CONTRIBUTION APPEARING ON THE COLORADO  
14 STATE INDIVIDUAL INCOME TAX RETURN FORM.

15 **SECTION 2.** 39-22-3202, Colorado Revised Statutes, is amended  
16 to read:

17 **39-22-3202. Voluntary contribution designation - procedure.**  
18 For THE FIVE CONSECUTIVE income tax years ~~commencing on or after~~  
19 ~~January 1, 2009, but prior to January 1, 2012,~~ IMMEDIATELY FOLLOWING  
20 THE YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN  
21 CERTIFICATION WITH THE REVISOR OF STATUTES AS SPECIFIED IN SECTION  
22 39-22-1001 (8) THAT A LINE HAS BECOME AVAILABLE AND THE COLORADO  
23 MULTIPLE SCLEROSIS FUND VOLUNTARY CONTRIBUTION IS NEXT IN THE  
24 QUEUE, the Colorado state individual income tax return form shall contain  
25 a line whereby each individual taxpayer may designate the amount of the  
26 contribution, if any, the individual wishes to make to the COLORADO  
27 multiple sclerosis fund created in section 39-22-3203.

1           **SECTION 3.** 39-22-3203, Colorado Revised Statutes, is amended  
2 to read:

3           **39-22-3203. Contributions credited to the Colorado multiple**  
4 **sclerosis fund - creation - appropriation.** (1) The department of  
5 revenue shall determine annually the total amount designated pursuant to  
6 section 39-22-3202 and shall report that amount to the state treasurer and  
7 to the general assembly. The state treasurer shall credit that amount to the  
8 COLORADO multiple sclerosis fund, which fund is hereby created in the  
9 state treasury. All interest derived from the deposit and investment of  
10 moneys in the fund shall be credited to the fund.

11           (2) The general assembly shall appropriate annually from the  
12 COLORADO multiple sclerosis fund to the department of revenue its costs  
13 of administering moneys designated as contributions to the fund. All  
14 moneys remaining in the fund at the end of a fiscal year, after subtracting  
15 the appropriation to the department, shall be transferred to the National  
16 Multiple Sclerosis Society, Colorado chapter, a Colorado nonprofit  
17 organization. The National Multiple Sclerosis Society, Colorado chapter,  
18 shall administer the moneys in furtherance of the work of the National  
19 Multiple Sclerosis Society statewide.

20           **SECTION 4.** 39-22-3204, Colorado Revised Statutes, is amended  
21 to read:

22           **39-22-3204. Repeal of part.** This part 32 is repealed, effective  
23 ~~January 1, 2013~~, JANUARY 1 OF THE SIXTH INCOME TAX YEAR FOLLOWING  
24 THE YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN  
25 CERTIFICATION WITH THE REVISOR OF STATUTES AS SPECIFIED IN SECTION  
26 39-22-1001 (8) THAT A LINE HAS BECOME AVAILABLE AND THE COLORADO  
27 MULTIPLE SCLEROSIS FUND VOLUNTARY CONTRIBUTION IS NEXT IN THE

1 **QUEUE**, unless the voluntary contribution to the COLORADO multiple  
2 sclerosis fund established by section 39-22-3203 is continued or  
3 reestablished by the general assembly acting by bill prior to said date.

4 **SECTION 5. Safety clause.** The general assembly hereby finds,  
5 determines, and declares that this act is necessary for the immediate  
6 preservation of the public peace, health, and safety.