

Second Regular Session
Sixty-eighth General Assembly
STATE OF COLORADO

PREAMENDED

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

LLS NO. 12-0349.01 Kate Meyer x4348

SENATE BILL 12-055

SENATE SPONSORSHIP

White, Aguilar, Giron, Guzman, Hudak, Newell, Nicholson, Spence, Steadman, Tochtrop,
Williams S.

HOUSE SPONSORSHIP

McCann,

Senate Committees
Finance

House Committees
Finance

A BILL FOR AN ACT

101 **CONCERNING THE VOLUNTARY CONTRIBUTION DESIGNATION**
102 **BENEFITING THE 9HEALTH FAIR FUND TO APPEAR ON THE STATE**
103 **INDIVIDUAL INCOME TAX RETURN FORMS.**

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 9Health Fair is a nonprofit entity that offers free and low-cost health screenings and education through volunteer-run, community-initiated programs. Previously, the 9Health Fair tax checkoff appeared on state individual income tax return forms; however, the fund

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
3rd Reading Unamended
February 13, 2012

SENATE
2nd Reading Unamended
February 10, 2012

did not receive the minimum contributions required to remain on the income tax return forms. The bill places the 9Health Fair fund income tax checkoff at the end of the queue of other tax checkoffs so when the revisor of statutes receives certification that there is a space on the income tax return form, the next voluntary contribution in the queue will appear on state individual income tax return forms.

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

2 **SECTION 1.** In Colorado Revised Statutes, 39-22-1001, **amend**
3 (5) (b) (I) and (7); and **repeal** (6) as follows:

4 **39-22-1001. Limitation on the duration of voluntary**
5 **contribution programs - queue - notice.** (5) For income tax years
6 commencing on or after January 1, 2005, every voluntary contribution
7 established in this article shall receive a minimum dollar amount of
8 contributions in each income tax year as follows:

9 (b) (I) (A) Notwithstanding ~~the provisions of~~ paragraph (a) of this
10 subsection (5), for any voluntary contribution that appears on Colorado
11 income tax returns for the first time in the 2002 income tax year or any
12 income tax year thereafter, the amount designated on Colorado income
13 tax returns as contributed under ~~the provisions of~~ any voluntary
14 contribution established in this article shall equal or exceed seventy-five
15 thousand dollars according to the records of the department of revenue
16 during the January 1 through September 30 period for which moneys are
17 collected for the third income tax year in which the voluntary contribution
18 appears on Colorado income tax returns. Any such voluntary contribution
19 shall not be required to collect seventy-five thousand dollars in either the
20 first or the second year that it appears on Colorado income tax returns.

21 (B) FOR THE PURPOSES OF SUB-SUBPARAGRAPH (A) OF THIS
22 SUBPARAGRAPH (I), A VOLUNTARY CONTRIBUTION THAT PREVIOUSLY

1 APPEARED ON INCOME TAX RETURNS AND WAS REMOVED FOR FAILURE TO
2 RECEIVE THE REQUISITE AMOUNT OF CONTRIBUTIONS PURSUANT TO EITHER
3 PARAGRAPH (a) OF THIS SUBSECTION (5) OR SUBPARAGRAPH (II) OF THIS
4 PARAGRAPH (b) IS DEEMED TO BE APPEARING ON THE FORM "FOR THE FIRST
5 TIME" IF THREE INCOME TAX YEARS OR MORE ELAPSES BETWEEN THE LAST
6 YEAR THE VOLUNTARY CONTRIBUTION APPEARED ON THE FORM AND THE
7 FIRST YEAR IT IS REPLACED ON THE FORM.

8 (6) ~~No more than fifteen~~ voluntary contributions shall appear on
9 Colorado income tax returns in any income tax year.

10 (7) ~~As specified in subsection (6) of this section,~~ No more than
11 fifteen voluntary contributions shall appear on THE Colorado income tax
12 return forms FORM in any income tax year. If the general assembly, acting
13 by bill in any year, requires more voluntary contributions to appear on the
14 income tax return form than there are lines available on the form, an
15 existing voluntary contribution that is renewed or continued shall take
16 precedence and be placed on the form over a voluntary contribution that
17 does not appear on the form and is not being renewed or continued. Any
18 voluntary contribution that does not appear on the form and is not being
19 renewed or continued but does not take effect pursuant to this subsection
20 (7) shall be placed in the queue created by subsection (8) of this section
21 and shall only become effective in any year in which there is a line
22 available on the income tax return form, as specified in subsection (8) of
23 this section.

24 **SECTION 2.** In Colorado Revised Statutes, **amend** 39-22-3402
25 as follows:

26 **39-22-3402. Voluntary contribution designation - procedure.**
27 For THE FIVE CONSECUTIVE income tax years ~~commencing on or after~~

1 ~~January 1, 2011, but prior to January 1, 2016~~ IMMEDIATELY FOLLOWING
2 THE YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN
3 CERTIFICATION WITH THE REVISOR OF STATUTES AS SPECIFIED IN SECTION
4 39-22-1001 (8) THAT A LINE HAS BECOME AVAILABLE AND THE 9HEALTH
5 FAIR FUND VOLUNTARY CONTRIBUTION IS NEXT IN THE QUEUE, the
6 Colorado state individual income tax return form shall contain a line
7 whereby each individual taxpayer may designate the amount of the
8 contribution, if any, the individual wishes to make to the 9Health Fair
9 fund created in section 39-22-3403.

10 **SECTION 3.** In Colorado Revised Statutes, **amend** 39-22-3404
11 as follows:

12 **39-22-3404. Repeal of part.** This part 34 is repealed, effective
13 ~~January 1, 2017~~ JANUARY 1 OF THE SIXTH INCOME TAX YEAR FOLLOWING
14 THE YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN
15 CERTIFICATION WITH THE REVISOR OF STATUTES AS SPECIFIED IN SECTION
16 39-22-1001 (8) THAT A LINE HAS BECOME AVAILABLE AND THE 9HEALTH
17 FAIR FUND VOLUNTARY CONTRIBUTION IS NEXT IN THE QUEUE, unless the
18 voluntary contribution to the 9Health Fair fund established by section
19 39-22-3403 is continued or reestablished by the general assembly acting
20 by bill prior to said date.

21 **SECTION 4. Act subject to petition - effective date.** This act
22 takes effect at 12:01 a.m. on the day following the expiration of the
23 ninety-day period after final adjournment of the general assembly (August
24 7, 2012, if adjournment sine die is on May 9, 2012); except that, if a
25 referendum petition is filed pursuant to section 1 (3) of article V of the
26 state constitution against this act or an item, section, or part of this act
27 within such period, then the act, item, section, or part will not take effect

1 unless approved by the people at the general election to be held in
2 November 2012 and, in such case, will take effect on the date of the
3 official declaration of the vote thereon by the governor.