

Second Regular Session
Seventieth General Assembly
STATE OF COLORADO

REREVISED

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

LLS NO. 16-0816.01 Kate Meyer x4348

HOUSE BILL 16-1297

HOUSE SPONSORSHIP

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SENATE SPONSORSHIP

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A BILL FOR AN ACT

101 **CONCERNING THE IMMEDIATE REESTABLISHMENT OF THE VOLUNTARY**
102 **CONTRIBUTIONS EXCLUDED FROM THE 2015 COLORADO INCOME**
103 **TAX RETURN FORM FOR NOT RECEIVING THE REQUISITE**
104 **MINIMUM DOLLAR AMOUNT OF CONTRIBUTIONS BY THE**
105 **STATUTORY DEADLINE, AND, IN CONNECTION THEREWITH,**
106 **EXPANDING THE NUMBER OF VOLUNTARY CONTRIBUTIONS THAT**
107 **MAY APPEAR ON THE INCOME TAX RETURN FORM AND**
108 **LOWERING THE MINIMUM AMOUNT OF DONATIONS THAT MUST**
109 **BE RECEIVED BY EVERY FUND APPEARING ON THE FORM.**

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

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
March 29, 2016

SENATE
2nd Reading Unamended
March 28, 2016

HOUSE
3rd Reading Unamended
March 16, 2016

HOUSE
Amended 2nd Reading
March 15, 2016

applies to the reengrossed version of this bill will be available at <http://www.leg.state.co.us/bills/summaries>.)

Generally, each fund in the voluntary contribution program (commonly referred to as the "check-off" program) must receive a minimum amount of \$75,000 in contributions over a 9-month period in order to retain its place on the income tax return form (form). In 2015, the following 6 funds failed to meet that requisite minimum and were therefore excluded from the form:

- ! The Colorado healthy rivers fund voluntary contribution;
- ! The Alzheimer's Association fund voluntary contribution;
- ! The Colorado multiple sclerosis fund voluntary contribution;
- ! The Colorado cancer fund voluntary contribution;
- ! The Make-A-Wish Foundation of Colorado fund voluntary contribution; and
- ! The unwanted horse fund voluntary contribution.

In order to immediately reestablish the above funds, the bill expands from 15 to 20 the statutory maximum number of funds that may appear on the form at any one time. Each reestablished fund sunsets in 5 years, subject to the minimum dollar amount of contributions that all check-offs are required to receive.

The bill lowers, to \$50,000, the minimum dollar amount that every fund must receive.

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) introductory portion, (5) (a), and (7) as follows:

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

10 (a) Except as otherwise provided in paragraphs (b) and (c) of this
11 subsection (5), ~~for the period January 1, 2005, through September 30,~~

1 ~~2005, and~~ for each PERIOD RUNNING FROM January 1 through September
2 30, ~~thereafter~~, if the amount designated on Colorado income tax returns
3 as contributed ~~under the provisions of~~ TO any voluntary contribution
4 established in this article does not equal or exceed ~~seventy-five~~ FIFTY
5 thousand dollars according to the records of the department of revenue,
6 then ~~any~~ such voluntary contribution ~~shall~~ IS no longer ~~be~~ effective and
7 shall not be reflected on the Colorado income tax returns made for any
8 subsequent income tax year, ~~regardless of whether~~ UNLESS the voluntary
9 contribution is reestablished by the general assembly pursuant to
10 subsection (1) of this section.

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

25 (b) (I) NOTWITHSTANDING ANY PROVISION OF THIS SECTION TO
26 THE CONTRARY, IN ORDER TO EFFECT HOUSE BILL 16-1297, ENACTED IN
27 2016, THE DEPARTMENT OF REVENUE SHALL INCLUDE THE FOLLOWING

1 VOLUNTARY CONTRIBUTIONS ON THE COLORADO INCOME TAX RETURN
2 FORM FOR THE 2016 TAX YEAR:

3 (A) THE COLORADO HEALTHY RIVERS FUND VOLUNTARY
4 CONTRIBUTION, CREATED IN PART 24 OF THIS ARTICLE;

5 (B) THE ALZHEIMER'S ASSOCIATION FUND VOLUNTARY
6 CONTRIBUTION, CREATED IN PART 29 OF THIS ARTICLE;

7 (C) THE COLORADO MULTIPLE SCLEROSIS FUND VOLUNTARY
8 CONTRIBUTION, CREATED IN PART 32 OF THIS ARTICLE;

9 (D) THE COLORADO CANCER FUND VOLUNTARY CONTRIBUTION,
10 CREATED IN PART 33 OF THIS ARTICLE;

11 (E) THE MAKE-A-WISH FOUNDATION OF COLORADO FUND
12 VOLUNTARY CONTRIBUTION, CREATED IN PART 36 OF THIS ARTICLE; AND

13 (F) THE UNWANTED HORSE FUND VOLUNTARY CONTRIBUTION,
14 CREATED IN PART 38 OF THIS ARTICLE.

15 (II) THE VOLUNTARY CONTRIBUTIONS DESCRIBED IN
16 SUBPARAGRAPH (I) OF THIS PARAGRAPH (b) ARE SUBJECT TO THE MINIMUM
17 CONTRIBUTION REQUIREMENT SET FORTH IN PARAGRAPH (a) OF
18 SUBSECTION (5) OF THIS SECTION.

19 (III) THIS PARAGRAPH (b) IS REPEALED, EFFECTIVE JULY 1, 2017.

20 **SECTION 2.** In Colorado Revised Statutes, **amend** 39-22-2402
21 as follows:

22 **39-22-2402. Voluntary contribution designation - procedure.**

23 For income tax years commencing on or after ~~January 1, 2008~~ JANUARY
24 1, 2016, but prior to January 1, 2021, the Colorado state individual
25 income tax return form ~~shall~~ MUST contain a line whereby each individual
26 taxpayer may designate the amount of the contribution, if any, the
27 individual wishes to make to the Colorado healthy rivers fund created in

1 section 39-22-2403.

2 **SECTION 3.** In Colorado Revised Statutes, **add** 39-22-2404 as
3 follows:

4 **39-22-2404. Repeal of part.** THIS PART 24 IS REPEALED,
5 EFFECTIVE JANUARY 1, 2022, UNLESS THE VOLUNTARY CONTRIBUTION TO
6 THE COLORADO HEALTHY RIVERS FUND CREATED IN SECTION 39-22-2403
7 IS CONTINUED OR REESTABLISHED BY THE GENERAL ASSEMBLY ACTING BY
8 BILL PRIOR TO THAT DATE.

9 **SECTION 4.** In Colorado Revised Statutes, **amend** 39-22-2901
10 as follows:

11 **39-22-2901. Voluntary contribution designation - procedure.**
12 For income tax years that commence on or after ~~January 1, 2011~~
13 JANUARY 1, 2016, but before ~~January 1, 2016~~ JANUARY 1, 2021, the
14 Colorado state individual income tax return form ~~shall~~ MUST contain a
15 line whereby each individual taxpayer may designate the amount of the
16 contribution, if any, the individual wishes to make to the Alzheimer's
17 Association fund created in section 39-22-2902.

18 **SECTION 5.** In Colorado Revised Statutes, **amend** 39-22-2903
19 as follows:

20 **39-22-2903. Repeal of part.** This part 29 is repealed, effective
21 ~~January 1, 2017~~ JANUARY 1, 2022, unless the voluntary contribution to the
22 Alzheimer's Association fund established by section 39-22-2902 is
23 continued or reestablished by the general assembly acting by bill prior to
24 ~~said~~ THAT date.

25 **SECTION 6.** In Colorado Revised Statutes, **amend** 39-22-3202
26 as follows:

27 **39-22-3202. Voluntary contribution designation - procedure.**

1 For income tax years commencing on or after ~~January 1, 2012~~ JANUARY
2 1, 2016, but prior to ~~January 1, 2022~~ JANUARY 1, 2021, the Colorado state
3 individual income tax return form ~~shall~~ MUST contain a line whereby each
4 individual taxpayer may designate the amount of the contribution, if any,
5 the individual wishes to make to the Colorado multiple sclerosis fund
6 created in section 39-22-3203.

7 **SECTION 7.** In Colorado Revised Statutes, **amend** 39-22-3204
8 as follows:

9 **39-22-3204. Repeal of part.** This part 32 is repealed, effective
10 ~~January 1, 2023~~ JANUARY 1, 2022, unless the voluntary contribution to the
11 Colorado multiple sclerosis fund established by section 39-22-3203 is
12 continued or reestablished by the general assembly acting by bill prior to
13 that date.

14 **SECTION 8.** In Colorado Revised Statutes, **amend** 39-22-3302
15 as follows:

16 **39-22-3302. Voluntary contribution designation - procedure.**
17 For income tax years commencing on or after ~~January 1, 2012~~ JANUARY
18 1, 2016, but prior to ~~January 1, 2017~~ JANUARY 1, 2021, the Colorado state
19 individual income tax return form ~~shall~~ MUST contain a line whereby each
20 individual taxpayer may designate the amount of the contribution, if any,
21 the individual wishes to make to the Colorado cancer fund created in
22 section 39-22-3303.

23 **SECTION 9.** In Colorado Revised Statutes, **amend** 39-22-3304
24 as follows:

25 **39-22-3304. Repeal of part.** This part 33 is repealed, effective
26 ~~January 1, 2018~~ JANUARY 1, 2022, unless the voluntary contribution to the
27 Colorado cancer fund established by section 39-22-3303 is continued or

1 reestablished by the general assembly acting by bill prior to said date.

2 **SECTION 10.** In Colorado Revised Statutes, **amend** 39-22-3602
3 as follows:

4 **39-22-3602. Voluntary contribution designation - procedure.**

5 For income tax years commencing on or after ~~January 1, 2012~~ JANUARY
6 1, 2016, but prior to ~~January 1, 2017~~ JANUARY 1, 2021, the Colorado state
7 individual income tax return form shall contain a line whereby each
8 individual taxpayer may designate the amount of the contribution, if any,
9 the individual wishes to make to the Make-A-Wish Foundation of
10 Colorado fund created in section 39-22-3603 (1).

11 **SECTION 11.** In Colorado Revised Statutes, **amend** 39-22-3604
12 as follows:

13 **39-22-3604. Repeal of part.** This part 36 is repealed, effective
14 ~~January 1, 2018~~ JANUARY 1, 2022, unless the voluntary contribution to the
15 Make-A-Wish Foundation of Colorado fund established by section
16 39-22-3602 is continued or reestablished by the general assembly acting
17 by bill prior to that date.

18 **SECTION 12.** In Colorado Revised Statutes, **amend** 39-22-3802
19 as follows:

20 **39-22-3802. Voluntary contribution designation - procedure.**

21 For income tax years commencing on or after ~~January 1, 2013~~ JANUARY
22 1, 2016, but prior to ~~January 1, 2018~~ JANUARY 1, 2021, the Colorado state
23 individual income tax return form must contain a line whereby each
24 individual taxpayer may designate the amount of the contribution, if any,
25 the individual wishes to make to the unwanted horse fund created in
26 section 39-22-3803 (1).

27 **SECTION 13.** In Colorado Revised Statutes, **amend** 39-22-3804

1 as follows:

2 **39-22-3804. Repeal of part.** This part 38 is repealed, effective
3 ~~January 1, 2019~~ JANUARY 1, 2022, unless the voluntary contribution to the
4 unwanted horse fund established by this part 38 is continued or
5 reestablished by the general assembly acting by bill prior to that date.

6 **SECTION 14. Safety clause.** The general assembly hereby finds,
7 determines, and declares that this act is necessary for the immediate
8 preservation of the public peace, health, and safety.