A BILL FOR AN ACT

CONCERNING THE IMMEDIATE REESTABLISHMENT OF THE VOLUNTARY CONTRIBUTIONS EXCLUDED FROM THE 2015 COLORADO INCOME TAX RETURN FORM FOR NOT RECEIVING THE REQUISITE MINIMUM DOLLAR AMOUNT OF CONTRIBUTIONS BY THE STATUTORY DEADLINE, AND, IN CONNECTION THEREWITH, EXPANDING THE NUMBER OF VOLUNTARY CONTRIBUTIONS THAT MAY APPEAR ON THE INCOME TAX RETURN FORM AND LOWERING THE MINIMUM AMOUNT OF DONATIONS THAT MUST 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...
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.

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

SECTION 1. In Colorado Revised Statutes, 39-22-1001, amend (5) introductory portion, (5) (a), and (7) as follows:

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

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

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

(7) (b) (I) NOTWITHSTANDING ANY PROVISION OF THIS SECTION TO THE CONTRARY, IN ORDER TO EFFECT HOUSE BILL 16-______, ENACTED IN 2016, THE DEPARTMENT OF REVENUE SHALL INCLUDE THE FOLLOWING
VOLUNTARY CONTRIBUTIONS ON THE COLORADO INCOME TAX RETURN
FORM FOR THE 2016 TAX YEAR:

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

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

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

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

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

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

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

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

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

39-22-2402. Voluntary contribution designation - procedure. For income tax years commencing on or after January 1, 2008, but prior to January 1, 2021, the Colorado state individual income tax return form shall contain a line whereby each individual taxpayer may designate the amount of the contribution, if any, the individual wishes to make to the Colorado healthy rivers fund created in
SECTION 3. In Colorado Revised Statutes, add 39-22-2404 as follows:

39-22-2404. Repeal of part. This part 24 is repealed, effective January 1, 2022, unless the voluntary contribution to the Colorado Healthy Rivers Fund created in section 39-22-2403 is continued or reestablished by the general assembly acting by bill prior to that date.

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

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

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

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

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

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

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

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

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

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

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

39-22-3304. Repeal of part. This part 33 is repealed, effective January 1, 2018, unless the voluntary contribution to the Colorado cancer fund established by section 39-22-3303 is continued or
reestablished by the general assembly acting by bill prior to said date.

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

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

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

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

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

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

**SECTION 13.** In Colorado Revised Statutes, amend 39-22-3804...
as follows:

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

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