

First Regular Session
Seventy-first General Assembly
STATE OF COLORADO

INTRODUCED

LLS NO. 17-0365.01 Kate Meyer x4348

SENATE BILL 17-054

SENATE SPONSORSHIP

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A BILL FOR AN ACT

101 CONCERNING VOLUNTARY CONTRIBUTIONS OF INCOME TAX REFUNDS
102 THROUGH THE STATE INDIVIDUAL INCOME TAX RETURN FORM,
103 AND, IN CONNECTION THEREWITH, ESTABLISHING A ROTATION
104 SCHEDULE FOR FUNDS TO APPEAR ON THE INDIVIDUAL INCOME
105 TAX RETURN FORM AND REMOVING THE REQUIREMENT THAT A
106 FUND RECEIVE A MINIMUM AMOUNT OF CONTRIBUTIONS TO
107 REMAIN 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 applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)

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.

Currently, an income tax refund voluntary contribution program, commonly referred to as a "tax checkoff program" (program), appears on the state individual income tax return form (form) until the program is repealed pursuant to the sunset clause in its organic statute or until the program fails to receive a minimum amount of contributions in any year after the 2-year "ramp-up period" immediately following the program's creation. The number of programs that appear on the form each year is capped at 20 and preference for placement on the form is given to returning programs. If more programs exist than the form can accommodate, the excess programs are placed in a queue until a slot on the form becomes available.

Section 2 of the bill revises the tax checkoff process so that a program is allowed to appear on the form for 5 consecutive years and then take a minimum 5-year hiatus, at which point the program is again eligible to be added (via the general assembly acting by bill) to the form for another 5-year period and then removed for another 5-year hiatus, etc. This cycle may repeat indefinitely. Because they are currently exempt from the mandatory sunset process for checkoffs, the bill exempts the homeless prevention activities program fund voluntary contribution and the western slope military veterans' cemetery voluntary contribution from the hiatus requirement.

Because every program will spend a dedicated amount of time on the form, the bill removes the requirement that every program receive a minimum amount of contributions to retain its place on the form. The bill retains the 20-program limit for the form and the queuing process.

Section 2 also specifies that the amount that any taxpayer is permitted to donate annually through the program is capped at the amount of the taxpayer's refund for that year.

For the nongame and endangered wildlife cash fund voluntary contribution program, which is currently scheduled to sunset in January 2018, **sections 3 and 4** extend its placement on the form for 2 years before the program cycles off for 5 years pursuant to the above-described process.

Pursuant to the new rotation schedule, **sections 5 through 29** specify the 5-year periods in which programs currently on the form will appear on the form and the years in which any renewed fund is eligible to return to the form following the mandatory hiatus.

Section 31 removes various laws pertaining to the following tax checkoff funds, which laws are obsolete as these funds do not currently appear on the form:

- ! Adult stem cells cure fund voluntary contribution;
- ! Colorado 2-1-1 first call for help fund voluntary contribution;
- ! Goodwill Industries fund voluntary contribution; and

! Families in Action for Mental Health fund voluntary contribution.

Section 30 makes a conforming amendment to account for the repeal of the adult stem cells cure fund tax checkoff provisions.

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

2 **SECTION 1. Legislative declaration.** (1) The general assembly
3 hereby finds and declares that:

4 (a) The program allowing taxpayers to make donations to
5 charitable organizations through their Colorado state individual income
6 tax return forms, commonly known as the "tax checkoff program", has
7 been a groundbreaking and profoundly important effort that has touched
8 countless lives in myriad ways;

9 (b) Colorado's tax checkoff program, which was the first of its
10 kind in the country, was established in 1977 and has resulted in over \$30
11 million dollars contributed to Colorado nonprofit entities, inspiring
12 similar programs in almost every state in the country;

13 (c) The demand for checkoff programs has exceeded the
14 availability of lines on the income tax return form, often causing a
15 backlog of programs waiting to appear on the form;

16 (d) Despite the success of the tax checkoff program, the current
17 process has become unduly cumbersome for all involved: It is expensive
18 and uncertain for the organizations on the form, deters new organizations
19 from participating, promotes inscrutable laws, and is burdensome to
20 administer; and

21 (e) The program should be retained but streamlined and improved
22 to rectify the inequities, reduce the costs, and minimize the stasis inherent
23 in the current system.

1 (2) The general assembly therefore recognizes the immensely vital
2 nature of the tax checkoff program and the need to continue the program,
3 but desires to do so in a manner that is more efficient, sustainable,
4 comprehensible, and equitable.

5 **SECTION 2.** In Colorado Revised Statutes, **amend** 39-22-1001
6 as follows:

7 **39-22-1001. Voluntary contribution programs - general**
8 **provisions - rotation schedule - exceptions - maximum allowable**
9 **contributions - queue - annual certification - repeal.** (1) (a) Except as
10 otherwise provided in ~~paragraph (b) of this subsection (1)~~ SUBSECTION
11 (1)(b) OF THIS SECTION, it is the intent of the general assembly that any
12 program funded by voluntary contributions of income tax refunds ~~that is~~
13 ~~created on or after June 2, 1985, shall have a sunset clause providing that~~
14 ~~the program shall apply to no more than three~~ BE SUBJECT TO A ROTATION
15 SCHEDULE. TO EFFECT THE ROTATION SCHEDULE, THE ORGANIC STATUTES
16 FOR EACH PROGRAM MUST PROVIDE THAT THE VOLUNTARY CONTRIBUTION
17 APPEARS ON COLORADO STATE INDIVIDUAL INCOME TAX RETURN FORMS
18 FOR FIVE CONSECUTIVE income tax years, ~~unless the program is continued~~
19 ~~or reestablished by the general assembly acting by bill prior to the date~~
20 ~~that the program is scheduled to sunset~~ AFTER WHICH THE PROGRAM IS ON
21 HIATUS AND INELIGIBLE TO APPEAR ON THE FORMS UNTIL AT LEAST FIVE
22 INCOME TAX YEARS ELAPSE. THE GENERAL ASSEMBLY, ACTING BY BILL,
23 MAY RENEW THE VOLUNTARY CONTRIBUTION SO THAT IT APPEARS ON THE
24 FORMS AGAIN FOR ANOTHER FIVE-YEAR PERIOD FOLLOWING THE MINIMUM
25 FIVE-YEAR HIATUS, AFTER WHICH THE PROGRAM IS AGAIN INELIGIBLE TO
26 APPEAR ON THE FORM FOR ANOTHER MINIMUM FIVE-YEAR HIATUS. THERE
27 IS NO LIMIT TO THE NUMBER OF TIMES THAT A PROGRAM MAY BE RENEWED

1 BY THE GENERAL ASSEMBLY ACTING BY BILL IN ACCORDANCE WITH THE
2 ROTATION SCHEDULE, SO LONG AS EACH RENEWAL IS FOLLOWED BY A
3 FIVE-YEAR HIATUS.

4 (b) (I) ~~There shall be no requirement for a sunset clause for~~ The
5 homeless prevention activities program fund voluntary contribution
6 established in part 13 of this ~~article~~ ARTICLE 22 or the western slope
7 military veterans' cemetery voluntary contribution established in part 19
8 of this ~~article~~. ~~All other voluntary contribution programs~~ ARTICLE 22 ARE
9 EXEMPT FROM THE ROTATION SCHEDULE ESTABLISHED IN SUBSECTION
10 (1)(a) OF THIS SECTION AND shall remain on Colorado income tax ~~returns~~
11 ~~for the income tax years specified in the part in which the voluntary~~
12 ~~contribution is established and shall be repealed or reestablished as~~
13 ~~directed in such part~~ RETURN FORMS UNLESS REPEALED.

14 (II) (A) THE NONGAME AND ENDANGERED WILDLIFE CASH FUND
15 VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 7 OF THIS ARTICLE 22
16 MUST APPEAR ON THE COLORADO STATE INDIVIDUAL INCOME TAX RETURN
17 FORMS FOR INCOME TAX YEARS 2017 AND 2018, AFTER WHICH THE
18 MINIMUM FIVE-YEAR HIATUS ESTABLISHED IN SUBSECTION (1)(a) OF THIS
19 SECTION COMMENCES.

20 (B) THIS SUBSECTION (1)(b)(II) IS REPEALED, EFFECTIVE JANUARY
21 1, 2020.

22 (2) to (4) ~~(Deleted by amendment, L. 2003, p. 2060, § 2, effective~~
23 ~~May 22, 2003.)~~ THE AMOUNT THAT A TAXPAYER MAY DESIGNATE TO
24 CONTRIBUTE TO A VOLUNTARY CONTRIBUTION PROGRAM LISTED ON THE
25 COLORADO STATE INDIVIDUAL INCOME TAX RETURN FORM SHALL NOT
26 EXCEED THE AMOUNT OF THE REFUND THE TAXPAYER IS CLAIMING ON THE
27 FORM.

1 ~~(5) Every voluntary contribution established in this article must~~
2 ~~receive a minimum dollar amount of contributions in each income tax~~
3 ~~year as follows:~~

4 ~~(a) Except as otherwise provided in paragraphs (b) and (c) of this~~
5 ~~subsection (5), for each period running from January 1 through September~~
6 ~~30, if the amount designated on Colorado income tax returns as~~
7 ~~contributed to any voluntary contribution established in this article does~~
8 ~~not equal or exceed fifty thousand dollars according to the records of the~~
9 ~~department of revenue, then such voluntary contribution is no longer~~
10 ~~effective and shall not be reflected on the Colorado income tax returns~~
11 ~~made for any subsequent income tax year, unless the voluntary~~
12 ~~contribution is reestablished by the general assembly pursuant to~~
13 ~~subsection (1) of this section.~~

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

26 ~~(B) For the purposes of sub-subparagraph (A) of this~~
27 ~~subparagraph (I), a voluntary contribution that previously appeared on~~

1 ~~income tax returns and was removed for failure to receive the requisite~~
2 ~~amount of contributions pursuant to either paragraph (a) of this~~
3 ~~subsection (5) or subparagraph (H) of this paragraph (b) is deemed to be~~
4 ~~appearing on the form "for the first time" if three income tax years or~~
5 ~~more elapses between the last year the voluntary contribution appeared on~~
6 ~~the form and the first year it is replaced on the form.~~

7 ~~(H) If any voluntary contribution subject to the requirements of~~
8 ~~subparagraph (I) of this paragraph (b) does not equal or exceed the~~
9 ~~requisite amount of contributions for the third income tax year for which~~
10 ~~it appears on Colorado income tax returns, then the voluntary contribution~~
11 ~~shall no longer be effective and shall not be reflected on Colorado income~~
12 ~~tax returns for any subsequent income tax year, regardless of whether the~~
13 ~~voluntary contribution is reestablished by the general assembly pursuant~~
14 ~~to subsection (1) of this section.~~

15 ~~(HH) After any voluntary contribution subject to the requirements~~
16 ~~of this paragraph (b) has been on Colorado income tax returns for three~~
17 ~~years, the provisions of paragraph (a) of this subsection (5) shall apply to~~
18 ~~such voluntary contribution and the provisions of this paragraph (b) shall~~
19 ~~no longer apply.~~

20 ~~(c)(I) Paragraphs (a) and (b) of this subsection (5) shall not apply~~
21 ~~to the western slope military veterans' cemetery voluntary contribution~~
22 ~~established in part 19 of this article. Such voluntary contribution shall not~~
23 ~~be required to receive a minimum amount of contributions in any income~~
24 ~~tax year.~~

25 ~~(H) (Deleted by amendment, L. 2005, p. 738, § 1, effective August~~
26 ~~8, 2005.)~~

27 ~~(6) Repealed.~~

1 ~~(7) (a)~~ (3) No more than twenty voluntary contributions are
2 permitted to appear on the Colorado income tax return form in any
3 income tax year. If the general assembly ~~acting by bill in any year,~~
4 requires more voluntary contributions to appear on the income tax return
5 form than there are lines available on the form, an existing voluntary
6 contribution that is ~~renewed or continued~~ CURRENTLY APPEARING FOR A
7 FIVE-YEAR PERIOD ON THE FORM PURSUANT TO SUBSECTION (1)(a) OF THIS
8 SECTION takes precedence and must be placed on the form over a
9 voluntary contribution that does not appear on the form. Any voluntary
10 contribution that IS BEING CREATED OR RENEWED THAT does not appear on
11 the form ~~and is not being renewed or continued but does not take effect~~
12 BECAUSE THERE IS NO SPACE TO ACCOMMODATE IT pursuant to this
13 ~~subsection (7)~~ SUBSECTION (3) must be placed in the queue created by
14 ~~subsection (8)~~ SUBSECTION (4) of this section and only becomes effective
15 in any year in which there is a line available on the income tax return
16 form, as specified in ~~subsection (8)~~ SUBSECTION (4) of this section.

17 ~~(b) (i)~~ Notwithstanding any provision of this section to the
18 contrary, in order to effect House Bill 16-1297, enacted in 2016, the
19 department of revenue shall include the following voluntary contributions
20 on the Colorado income tax return form for the 2016 tax year:

21 ~~(A)~~ The Colorado healthy rivers fund voluntary contribution,
22 created in part 24 of this article;

23 ~~(B)~~ The Alzheimer's Association fund voluntary contribution,
24 created in part 29 of this article;

25 ~~(C)~~ The Colorado multiple sclerosis fund voluntary contribution,
26 created in part 32 of this article;

27 ~~(D)~~ The Colorado cancer fund voluntary contribution, created in

1 ~~part 33 of this article;~~

2 ~~(E) The Make-A-Wish Foundation of Colorado fund voluntary~~
3 ~~contribution, created in part 36 of this article; and~~

4 ~~(F) The unwanted horse fund voluntary contribution, created in~~
5 ~~part 38 of this article.~~

6 ~~(H) The voluntary contributions described in subparagraph (I) of~~
7 ~~this paragraph (b) are subject to the minimum contribution requirement~~
8 ~~set forth in paragraph (a) of subsection (5) of this section.~~

9 ~~(H) This paragraph (b) is repealed, effective July 1, 2017.~~

10 ~~(8) (4) (a) If the general assembly acting by bill in any year,~~
11 ~~requires more voluntary contributions to appear on the income tax return~~
12 ~~form than there are lines available on the form IN ANY YEAR, any~~
13 ~~voluntary contribution that is to appear on the form for the first time shall,~~
14 ~~notwithstanding the language in or the effective date of the bill creating~~
15 ~~the voluntary contribution, BY BILL BEING CREATED OR RENEWED BUT~~
16 ~~CANNOT FIT ON THE FORM MUST be placed in a queue, which queue is~~
17 ~~hereby created. The order of voluntary contributions that are placed in the~~
18 ~~queue shall be IS determined by the date and time on which the governor~~
19 ~~signs the bill creating OR RENEWING the voluntary contribution, or at such~~
20 ~~time that the bill becomes law without the governor's signature, with the~~
21 ~~bill that was signed or becomes law without a signature first in time being~~
22 ~~first in the queue, the bill that was signed or becomes law without a~~
23 ~~signature next in time being second in the queue, and so on.~~

24 (b) On OR BEFORE November 1 of each year, the executive
25 director shall certify to the revisor of statutes:

26 (I) The ~~amount~~ NUMBER of lines, IF ANY, available for voluntary
27 contributions on the income tax return form for the state income tax year

1 commencing on January 1 of the following year; AND

2 (II) THE VOLUNTARY CONTRIBUTIONS MOVED FROM THE QUEUE TO
3 THE INCOME TAX RETURN FORM AND THE DATE ON WHICH THOSE
4 VOLUNTARY CONTRIBUTIONS WILL BE REMOVED FROM THE FORM.

5 (c) If a line becomes available on the income tax return form, and
6 notwithstanding the language in or the effective date of the bill creating
7 OR RENEWING the voluntary contribution, the voluntary contribution first
8 in the queue shall appear on the form for ~~the number of~~ FIVE consecutive
9 INCOME tax years ~~specified in the part creating the voluntary contribution~~
10 beginning with the INCOME tax year immediately following the year in
11 which the executive director certifies that there is a line available as
12 specified in ~~paragraph (b) of this subsection (8)~~ SUBSECTION (4)(b) OF
13 THIS SECTION. If there are two lines available on the form, the voluntary
14 contribution that is second in the queue shall appear on the form for ~~the~~
15 ~~number of~~ FIVE consecutive INCOME tax years ~~specified in the part~~
16 ~~creating the voluntary contribution~~ beginning with the INCOME tax year
17 immediately following the year in which the executive director certifies
18 that there are lines available as specified in ~~paragraph (b) of this~~
19 ~~subsection (8)~~ SUBSECTION (4)(b) OF THIS SECTION, and so on.

20 (d) NOTHING IN THIS SUBSECTION (4) PERMITS CURTAILMENT OF
21 THE FIVE-YEAR MINIMUM HIATUS DESCRIBED IN SUBSECTION (1)(a) OF THIS
22 SECTION. IF A RENEWED VOLUNTARY CONTRIBUTION IS AT THE TOP OF THE
23 QUEUE WHEN A LINE BECOMES AVAILABLE, BUT FEWER THAN FIVE INCOME
24 TAX YEARS HAVE ELAPSED SINCE IT PREVIOUSLY APPEARED ON THE FORM,
25 THE NEXT ELIGIBLE VOLUNTARY CONTRIBUTION IN THE QUEUE SHALL BE
26 ADDED TO THE FORM INSTEAD. IF THERE ARE NOT OTHER VOLUNTARY
27 CONTRIBUTIONS IN THE QUEUE, THE AVAILABLE LINE REMAINS VACANT.

1 ANY RENEWED VOLUNTARY CONTRIBUTION SKIPPED DUE TO THE
2 FIVE-YEAR MINIMUM HIATUS RETAINS ITS PLACE AT THE TOP OF THE QUEUE
3 UNTIL IT IS ADDED TO THE FORM.

4 ~~(9)~~ (5) The department of revenue shall post and periodically
5 update on its official website the amount of donations received for each
6 voluntary contribution appearing on the Colorado state individual income
7 tax return form.

8 ~~(10)~~ (6) One year prior to the date on which a voluntary
9 contribution program is scheduled to ~~repeal pursuant to its sunset clause~~
10 GO ON HIATUS PURSUANT TO SUBSECTION (1)(a) OF THIS SECTION, the
11 department of revenue shall electronically notify the organization to
12 which that voluntary contribution program's moneys are transferred of the
13 upcoming repeal.

14 **SECTION 3.** In Colorado Revised Statutes, **amend** 39-22-702 as
15 follows:

16 **39-22-702. Voluntary contribution designation - effective**
17 **dates.** For income tax years commencing on ~~or after January 1, 2012, but~~
18 ~~prior to~~ January 1, 2017, AND JANUARY 1, 2018, each 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 ~~such~~ THE individual wishes to make to the nongame and endangered
22 wildlife cash fund created in section 39-22-703.

23 **SECTION 4.** In Colorado Revised Statutes, **amend** 39-22-704 as
24 follows:

25 **39-22-704. Mandatory hiatus.** This part 7 is ~~repealed,~~ effective
26 ~~January 1, 2018, unless~~ FOR THE PERIOD OF TIME SPECIFIED IN SECTION
27 39-22-702. The voluntary contribution to the nongame and endangered

1 wildlife cash fund established in section 39-22-703 ~~is continued or~~
2 ~~reestablished~~ MAY BE RENEWED by the general assembly acting by bill
3 ~~prior to said date~~ BUT, PURSUANT TO THE ROTATION SCHEDULE AND
4 SUBJECT TO THE QUEUE ESTABLISHED IN SECTION 39-22-1001, SHALL NOT
5 BE REPLACED ON THE INDIVIDUAL INCOME TAX RETURN FORMS PRIOR TO
6 INCOME TAX YEAR 2024.

7 **SECTION 5.** In Colorado Revised Statutes, **amend** 39-22-803 as
8 follows:

9 **39-22-803. Mandatory hiatus.** This part 8 is ~~repealed~~, effective
10 ~~January 1, 2021, unless~~ FOR THE PERIOD OF TIME SPECIFIED IN SECTION
11 39-22-801. The voluntary contribution to the Colorado domestic abuse
12 program fund established in section 39-22-802 ~~is continued or~~
13 ~~reestablished~~ MAY BE RENEWED by the general assembly acting by bill
14 ~~prior to said date~~ BUT, PURSUANT TO THE ROTATION SCHEDULE AND
15 SUBJECT TO THE QUEUE ESTABLISHED IN SECTION 39-22-1001, SHALL NOT
16 BE REPLACED ON THE INDIVIDUAL INCOME TAX RETURN FORMS PRIOR TO
17 INCOME TAX YEAR 2025.

18 **SECTION 6.** In Colorado Revised Statutes, **amend** 39-22-1802
19 as follows:

20 **39-22-1802. Voluntary contribution designation - effective**
21 **dates.** For the ~~five consecutive~~ income tax years ~~immediately following~~
22 ~~the year in which the executive director files written certification with the~~
23 ~~revisor of statutes as specified in section 39-22-1001 (8) that a line has~~
24 ~~become available and the Special Olympics Colorado fund voluntary~~
25 ~~contribution is next in the queue~~ COMMENCING ON OR AFTER JANUARY 1,
26 2015, BUT PRIOR TO JANUARY 1, 2020, the Colorado state individual
27 income tax return form must contain a line whereby each individual

1 taxpayer may designate the amount of the contribution, if any, the
2 individual wishes to make to the Special Olympics Colorado fund created
3 in section 39-22-1803.

4 **SECTION 7.** In Colorado Revised Statutes, **amend** 39-22-1804
5 as follows:

6 **39-22-1804. Mandatory hiatus.** This part 18 is ~~repealed,~~
7 effective ~~January 1 of the sixth income tax year following the year in~~
8 ~~which the executive director files written certification with the revisor of~~
9 ~~statutes as specified in section 39-22-1001 (8) that a line has become~~
10 ~~available and the Special Olympics Colorado fund voluntary contribution~~
11 ~~is next in the queue, unless~~ FOR THE PERIOD OF TIME SPECIFIED IN SECTION
12 39-22-1802. The voluntary contribution to the Special Olympics Colorado
13 fund established by this part 18 ~~is continued or reestablished~~ MAY BE
14 RENEWED by the general assembly acting by bill ~~prior to said date~~ BUT,
15 PURSUANT TO THE ROTATION SCHEDULE AND SUBJECT TO THE QUEUE
16 ESTABLISHED IN SECTION 39-22-1001, SHALL NOT BE REPLACED ON THE
17 INDIVIDUAL INCOME TAX RETURN FORMS PRIOR TO INCOME TAX YEAR
18 2025.

19 **SECTION 8.** In Colorado Revised Statutes, **amend** 39-22-2203
20 as follows:

21 **39-22-2203. Mandatory hiatus.** This part 22 is ~~repealed,~~
22 effective ~~January 1, 2021, unless~~ FOR THE PERIOD OF TIME SPECIFIED IN
23 SECTION 39-22-2201. The voluntary contribution to the pet
24 overpopulation fund established by ~~section 39-22-2201 is continued or~~
25 ~~reestablished~~ THIS PART 22 MAY BE RENEWED by the general assembly
26 acting by bill ~~prior to said date~~ BUT, PURSUANT TO THE ROTATION
27 SCHEDULE AND SUBJECT TO THE QUEUE ESTABLISHED IN SECTION

1 39-22-1001, SHALL NOT BE REPLACED ON THE INDIVIDUAL INCOME TAX
2 RETURN FORMS PRIOR TO INCOME TAX YEAR 2025.

3 **SECTION 9.** In Colorado Revised Statutes, **amend** 39-22-2404
4 as follows:

5 **39-22-2404. Mandatory hiatus.** This part 24 is ~~repealed,~~
6 effective ~~January 1, 2022, unless~~ FOR THE PERIOD OF TIME SPECIFIED IN
7 SECTION 39-22-2402. The voluntary contribution to the Colorado healthy
8 rivers fund ~~created in section 39-22-2403 is continued or reestablished~~
9 ESTABLISHED BY THIS PART 24 MAY BE RENEWED by the general assembly
10 acting by bill ~~prior to that date~~ BUT, PURSUANT TO THE ROTATION
11 SCHEDULE AND SUBJECT TO THE QUEUE ESTABLISHED IN SECTION
12 39-22-1001, SHALL NOT BE REPLACED ON THE INDIVIDUAL INCOME TAX
13 RETURN FORMS PRIOR TO INCOME TAX YEAR 2026.

14 **SECTION 10.** In Colorado Revised Statutes, **amend** 39-22-2903
15 as follows:

16 **39-22-2903. Mandatory hiatus.** This part 29 is ~~repealed,~~
17 effective ~~January 1, 2022, unless~~ FOR THE TIME PERIOD SPECIFIED IN
18 SECTION 39-22-2901. The voluntary contribution to the Alzheimer's
19 Association fund established by ~~section 39-22-2902 is continued or~~
20 ~~reestablished~~ THIS PART 29 MAY BE RENEWED by the general assembly
21 acting by bill ~~prior to that date~~ BUT, PURSUANT TO THE ROTATION
22 SCHEDULE AND SUBJECT TO THE QUEUE ESTABLISHED IN SECTION
23 39-22-1001, SHALL NOT BE REPLACED ON THE INDIVIDUAL INCOME TAX
24 RETURN FORMS PRIOR TO INCOME TAX YEAR 2026.

25 **SECTION 11.** In Colorado Revised Statutes, **amend** 39-22-3003
26 as follows:

27 **39-22-3003. Mandatory hiatus.** This part 30 is ~~repealed,~~

1 effective ~~January 1, 2022, unless~~ FOR THE TIME PERIOD SPECIFIED IN
2 SECTION 39-22-3001. The voluntary contribution to the military family
3 relief fund ~~is continued or reestablished~~ ESTABLISHED BY THIS PART 30
4 MAY BE RENEWED by the general assembly acting by bill ~~prior to said date~~
5 BUT, PURSUANT TO THE ROTATION SCHEDULE AND SUBJECT TO THE QUEUE
6 ESTABLISHED IN SECTION 39-22-1001, SHALL NOT BE REPLACED ON THE
7 INDIVIDUAL INCOME TAX RETURN FORMS PRIOR TO INCOME TAX YEAR
8 2026.

9 **SECTION 12.** In Colorado Revised Statutes, **amend** 39-22-3204
10 as follows:

11 **39-22-3204. Mandatory hiatus.** This part 32 is ~~repealed,~~
12 effective ~~January 1, 2022, unless~~ FOR THE TIME PERIOD SPECIFIED IN
13 SECTION 39-22-3202. The voluntary contribution to the Colorado multiple
14 sclerosis fund established by ~~section 39-22-3203 is continued or~~
15 ~~reestablished~~ THIS PART 32 MAY BE RENEWED by the general assembly
16 acting by bill ~~prior to that date~~ BUT, PURSUANT TO THE ROTATION
17 SCHEDULE AND SUBJECT TO THE QUEUE ESTABLISHED IN SECTION
18 39-22-1001, SHALL NOT BE REPLACED ON THE INDIVIDUAL INCOME TAX
19 RETURN FORMS PRIOR TO INCOME TAX YEAR 2026.

20 **SECTION 13.** In Colorado Revised Statutes, **amend** 39-22-3304
21 as follows:

22 **39-22-3304. Mandatory hiatus.** This part 33 is ~~repealed,~~
23 effective ~~January 1, 2022, unless~~ FOR THE PERIOD OF TIME SPECIFIED IN
24 SECTION 39-22-3302. The voluntary contribution to the Colorado cancer
25 fund established by ~~section 39-22-3303 is continued or reestablished~~ THIS
26 PART 33 MAY BE RENEWED by the general assembly acting by bill ~~prior to~~
27 ~~said date~~ BUT, PURSUANT TO THE ROTATION SCHEDULE AND SUBJECT TO

1 THE QUEUE ESTABLISHED IN SECTION 39-22-1001, SHALL NOT BE
2 REPLACED ON THE INDIVIDUAL INCOME TAX RETURN FORMS PRIOR TO
3 INCOME TAX YEAR 2026.

4 **SECTION 14.** In Colorado Revised Statutes, **amend** 39-22-3402
5 as follows:

6 **39-22-3402. Voluntary contribution designation - effective**
7 **dates.** For the ~~five consecutive~~ income tax years ~~immediately following~~
8 ~~the year in which the executive director files written certification with the~~
9 ~~revisor of statutes as specified in section 39-22-1001 (8) that a line has~~
10 ~~become available and the 9Health Fair fund voluntary contribution is next~~
11 ~~in the queue~~ COMMENCING ON OR AFTER JANUARY 1, 2014, BUT PRIOR TO
12 JANUARY 1, 2019, the Colorado state individual income tax return form
13 ~~shall~~ MUST contain a line whereby each individual taxpayer may designate
14 the amount of the contribution, if any, the individual wishes to make to
15 the 9Health Fair fund created in section 39-22-3403.

16 **SECTION 15.** In Colorado Revised Statutes, **amend** 39-22-3404
17 as follows:

18 **39-22-3404. Mandatory hiatus.** This part 34 is ~~repealed,~~
19 ~~effective January 1 of the sixth income tax year following the year in~~
20 ~~which the executive director files written certification with the revisor of~~
21 ~~statutes as specified in section 39-22-1001 (8) that a line has become~~
22 ~~available and the 9Health Fair fund voluntary contribution is next in the~~
23 ~~queue, unless~~ FOR THE TIME PERIOD SPECIFIED IN SECTION 39-22-3402.
24 The voluntary contribution to the 9Health Fair fund established by ~~section~~
25 ~~39-22-3403 is continued or reestablished~~ THIS PART 34 MAY BE RENEWED
26 by the general assembly acting by bill ~~prior to said date~~ BUT, PURSUANT
27 TO THE ROTATION SCHEDULE AND SUBJECT TO THE QUEUE ESTABLISHED

1 IN SECTION 39-22-1001, SHALL NOT BE REPLACED ON THE INDIVIDUAL
2 INCOME TAX RETURN FORMS PRIOR TO INCOME TAX YEAR 2024.

3 **SECTION 16.** In Colorado Revised Statutes, **amend 39-22-3604**
4 as follows:

5 **39-22-3604. Mandatory hiatus.** This part 36 is ~~repealed,~~
6 effective ~~January 1, 2022, unless~~ FOR THE PERIOD OF TIME SPECIFIED IN
7 SECTION 39-22-3602. The voluntary contribution to the Make-A-Wish
8 Foundation of Colorado fund established by ~~section 39-22-3602 is~~
9 ~~continued or reestablished~~ THIS PART 36 MAY BE RENEWED by the general
10 assembly acting by bill ~~prior to that date~~ BUT, PURSUANT TO THE
11 ROTATION SCHEDULE AND SUBJECT TO THE QUEUE ESTABLISHED IN
12 SECTION 39-22-1001, SHALL NOT BE REPLACED ON THE INDIVIDUAL
13 INCOME TAX RETURN FORMS PRIOR TO INCOME TAX YEAR 2026.

14 **SECTION 17.** In Colorado Revised Statutes, **amend 39-22-3804**
15 as follows:

16 **39-22-3804. Mandatory hiatus.** This part 38 is ~~repealed,~~
17 effective ~~January 1, 2022, unless~~ FOR THE PERIOD OF TIME SPECIFIED IN
18 SECTION 39-22-3802. The voluntary contribution to the unwanted horse
19 fund established by this part 38 ~~is continued or reestablished~~ MAY BE
20 RENEWED by the general assembly acting by bill ~~prior to that date~~ BUT,
21 PURSUANT TO THE ROTATION SCHEDULE AND SUBJECT TO THE QUEUE
22 ESTABLISHED IN SECTION 39-22-1001, SHALL NOT BE REPLACED ON THE
23 INDIVIDUAL INCOME TAX RETURN FORMS PRIOR TO INCOME TAX YEAR
24 2026.

25 **SECTION 18.** In Colorado Revised Statutes, **amend 39-22-4002**
26 as follows:

27 **39-22-4002. Voluntary contribution designation - effective**

1 **dates.** For the ~~five consecutive~~ income tax years immediately following
2 the year in which the executive director files written certification with the
3 revisor of statutes as specified in section 39-22-1001 (8) that a line has
4 become available and the Roundup River Ranch voluntary contribution
5 is next in the queue COMMENCING ON OR AFTER JANUARY 1, 2014, BUT
6 PRIOR TO JANUARY 1, 2019, the Colorado state individual income tax
7 return form shall MUST contain a line whereby each individual taxpayer
8 may designate the amount of the contribution, if any, the individual
9 wishes to make to the Roundup River Ranch fund created in section
10 39-22-4003 (1).

11 **SECTION 19.** In Colorado Revised Statutes, **amend** 39-22-4004
12 as follows:

13 **39-22-4004. Mandatory hiatus.** This part 40 is ~~repealed,~~
14 effective January 1 of the sixth income tax year following the year in
15 which the executive director files written certification with the revisor of
16 statutes as specified in section 39-22-1001 (8) that a line has become
17 available and the Roundup River Ranch voluntary contribution is next in
18 the queue, unless FOR THE TIME PERIOD SPECIFIED IN SECTION 39-22-4002.
19 The voluntary contribution to the Roundup River Ranch fund established
20 by this part 40 is ~~continued or reestablished~~ MAY BE RENEWED by the
21 general assembly acting by bill prior to said date BUT, PURSUANT TO THE
22 ROTATION SCHEDULE AND SUBJECT TO THE QUEUE ESTABLISHED IN
23 SECTION 39-22-1001, SHALL NOT BE REPLACED ON THE INDIVIDUAL
24 INCOME TAX RETURN FORMS PRIOR TO INCOME TAX YEAR 2024.

25 **SECTION 20.** In Colorado Revised Statutes, **amend** 39-22-4202
26 as follows:

27 **39-22-4202. Voluntary contribution designation - effective**

1 **dates.** For the ~~five consecutive~~ income tax years ~~immediately following~~
2 ~~the year in which the executive director files written certification with the~~
3 ~~revisor of statutes as specified in section 39-22-1001 (8) that a line has~~
4 ~~become available and the public education fund voluntary contribution is~~
5 ~~next in the queue~~ COMMENCING ON OR AFTER JANUARY 1, 2013, BUT
6 PRIOR TO JANUARY 1, 2018, the Colorado state individual income tax
7 return form ~~shall~~ MUST contain a line whereby each individual taxpayer
8 may designate the amount of the contribution, if any, the individual
9 wishes to make to the public education fund created in section
10 39-22-4203 (1).

11 **SECTION 21.** In Colorado Revised Statutes, **amend** 39-22-4204
12 as follows:

13 **39-22-4204. Mandatory hiatus.** This part 42 is ~~repealed,~~
14 ~~effective January 1 of the sixth income tax year following the year in~~
15 ~~which the executive director files written certification with the revisor of~~
16 ~~statutes as specified in section 39-22-1001 (8) that a line has become~~
17 ~~available and the public education fund voluntary contribution is next in~~
18 ~~the queue, unless~~ FOR THE PERIOD OF TIME SPECIFIED IN SECTION
19 39-22-4202. The voluntary contribution to the public education fund
20 established by this part 42 ~~is continued or reestablished~~ MAY BE RENEWED
21 by the general assembly acting by bill ~~prior to said date~~ BUT, PURSUANT
22 TO THE ROTATION SCHEDULE AND SUBJECT TO THE QUEUE ESTABLISHED
23 IN SECTION 39-22-1001, SHALL NOT BE REPLACED ON THE INDIVIDUAL
24 INCOME TAX RETURN FORMS PRIOR TO INCOME TAX YEAR 2023.

25 **SECTION 22.** In Colorado Revised Statutes, **amend** 39-22-4302
26 as follows:

27 **39-22-4302. Voluntary contribution designation - effective**

1 ~~dates.~~ For the ~~five consecutive~~ income tax years ~~immediately following~~
2 ~~the year in which the executive director files written certification with the~~
3 ~~revisor of statutes as specified in section 39-22-1001 (8) that a line has~~
4 ~~become available and the American Red Cross Colorado disaster~~
5 ~~response, readiness, and preparedness fund voluntary contribution is next~~
6 ~~in the queue~~ COMMENCING ON OR AFTER JANUARY 1, 2015, BUT PRIOR TO
7 JANUARY 1, 2020, the Colorado state individual income tax return form
8 ~~shall~~ MUST contain a line whereby each individual taxpayer may designate
9 the amount of the contribution, if any, the individual wishes to make to
10 the American Red Cross Colorado disaster response, readiness, and
11 preparedness fund created in section 39-22-4303 (1).

12 **SECTION 23.** In Colorado Revised Statutes, **amend** 39-22-4304
13 as follows:

14 **39-22-4304. Mandatory hiatus.** This part 43 is ~~repealed,~~
15 ~~effective January 1 of the sixth income tax year following the year in~~
16 ~~which the executive director files written certification with the revisor of~~
17 ~~statutes as specified in section 39-22-1001 (8) that a line has become~~
18 ~~available and the American Red Cross Colorado disaster response,~~
19 ~~readiness, and preparedness fund voluntary contribution is next in the~~
20 ~~queue, unless~~ FOR THE PERIOD OF TIME SPECIFIED IN SECTION 39-22-4302.
21 The voluntary contribution to the American Red Cross Colorado disaster
22 response, readiness, and preparedness fund established by this part 43 is
23 ~~continued or reestablished~~ MAY BE RENEWED by the general assembly
24 acting by bill ~~prior to said date~~ BUT, PURSUANT TO THE ROTATION
25 SCHEDULE AND SUBJECT TO THE QUEUE ESTABLISHED IN SECTION
26 39-22-1001, SHALL NOT BE REPLACED ON THE INDIVIDUAL INCOME TAX
27 RETURN FORMS PRIOR TO INCOME TAX YEAR 2025.

1 **SECTION 24.** In Colorado Revised Statutes, **amend** 39-22-4402
2 as follows:

3 **39-22-4402. Voluntary contribution designation - effective**
4 **dates.** For the ~~five consecutive~~ income tax years ~~immediately following~~
5 ~~the year in which the executive director files written certification with the~~
6 ~~revisor of statutes as specified in section 39-22-1001 (8) that a line on the~~
7 ~~income tax return form has become available and the Colorado for~~
8 ~~Healthy Landscapes fund voluntary contribution is next in the queue~~
9 ~~established pursuant to said section 39-22-1001 (8)~~ COMMENCING ON OR
10 AFTER JANUARY 1, 2015, BUT PRIOR TO JANUARY 1, 2020, the Colorado
11 state individual income tax return form ~~shall~~ **MUST** contain a line whereby
12 each individual taxpayer may designate the amount of the contribution,
13 if any, the individual wishes to make to the Colorado for Healthy
14 Landscapes fund created in section 39-22-4403 (1).

15 **SECTION 25.** In Colorado Revised Statutes, **amend** 39-22-4404
16 as follows:

17 **39-22-4404. Mandatory hiatus.** This part 44 is ~~repealed,~~
18 ~~effective January 1 of the sixth income tax year following the year in~~
19 ~~which the executive director files written certification with the revisor of~~
20 ~~statutes as specified in section 39-22-1001 (8) that a line has become~~
21 ~~available and the Colorado for Healthy Landscapes fund voluntary~~
22 ~~contribution is next in the queue, unless~~ FOR THE TIME PERIOD SPECIFIED
23 IN SECTION 39-22-4402. The voluntary contribution to the Colorado for
24 Healthy Landscapes fund established by this part 44 is ~~continued or~~
25 ~~reestablished~~ **MAY BE RENEWED** by the general assembly acting by bill
26 ~~prior to said date~~ **BUT**, PURSUANT TO THE ROTATION SCHEDULE AND
27 **SUBJECT TO THE QUEUE ESTABLISHED IN SECTION 39-22-1001, SHALL NOT**

1 BE REPLACED ON THE INDIVIDUAL INCOME TAX RETURN FORMS PRIOR TO
2 INCOME TAX YEAR 2025.

3 **SECTION 26.** In Colorado Revised Statutes, **amend** 39-22-4502
4 as follows:

5 **39-22-4502. Voluntary contribution designation - effective**
6 **dates.** For the ~~five consecutive~~ income tax years ~~immediately following~~
7 ~~the year in which the executive director files written certification with the~~
8 ~~revisor of statutes as specified in section 39-22-1001 (8) that a line on the~~
9 ~~income tax return form has become available and the Habitat for~~
10 ~~Humanity of Colorado fund voluntary contribution is next in the queue~~
11 ~~established pursuant to said section 39-22-1001 (8)~~ COMMENCING ON OR
12 AFTER JANUARY 1, 2015, BUT PRIOR TO JANUARY 1, 2020, the Colorado
13 state individual income tax return form ~~shall~~ MUST contain a line whereby
14 each individual taxpayer may designate the amount of the contribution,
15 if any, the individual wishes to make to the Habitat for Humanity of
16 Colorado fund created in section 39-22-4503 (1).

17 **SECTION 27.** In Colorado Revised Statutes, **amend** 39-22-4504
18 as follows:

19 **39-22-4504. Mandatory hiatus.** This part 45 is ~~repealed,~~
20 ~~effective January 1 of the sixth income tax year following the year in~~
21 ~~which the executive director files written certification with the revisor of~~
22 ~~statutes as specified in section 39-22-1001 (8) that a line has become~~
23 ~~available and the Habitat for Humanity of Colorado fund voluntary~~
24 ~~contribution is next in the queue, unless~~ FOR THE PERIOD OF TIME
25 SPECIFIED IN SECTION 39-22-4502. The Habitat for Humanity of Colorado
26 fund established by this part 45 ~~is continued or reestablished~~ MAY BE
27 RENEWED by the general assembly acting by bill ~~prior to said date~~ BUT,

1 PURSUANT TO THE ROTATION SCHEDULE AND SUBJECT TO THE QUEUE
2 ESTABLISHED IN SECTION 39-22-1001, SHALL NOT BE REPLACED ON THE
3 INDIVIDUAL INCOME TAX RETURN FORMS PRIOR TO INCOME TAX YEAR
4 2025.

5 **SECTION 28.** In Colorado Revised Statutes, **amend** 39-22-4602
6 as follows:

7 **39-22-4602. Voluntary contribution designation - effective**
8 **dates.** For the ~~five consecutive~~ income tax years ~~immediately following~~
9 ~~the year in which the executive director files written certification with the~~
10 ~~revisor of statutes as specified in section 39-22-1001 (8) that a line on the~~
11 ~~income tax return form has become available and the Colorado Youth~~
12 ~~Conservation Corps fund voluntary contribution is next in the queue~~
13 ~~established pursuant to said section 39-22-1001 (8)~~ COMMENCING ON OR
14 AFTER JANUARY 1, 2015, BUT PRIOR TO JANUARY 1, 2020, the ~~executive~~
15 ~~director shall ensure that the~~ Colorado state individual income tax return
16 form ~~contains~~ MUST CONTAIN a line whereby each individual taxpayer
17 may designate the amount of the contribution, if any, the individual
18 wishes to make to the Colorado Youth Conservation Corps fund created
19 in section 39-22-4603 (1).

20 **SECTION 29.** In Colorado Revised Statutes, **amend** 39-22-4604
21 as follows:

22 **39-22-4604. Mandatory hiatus.** This part 46 is ~~repealed,~~
23 ~~effective January 1 of the sixth income tax year following the year in~~
24 ~~which the executive director files written certification with the revisor of~~
25 ~~statutes as specified in section 39-22-1001 (8) that a line has become~~
26 ~~available and the Colorado Youth Conservation Corps fund voluntary~~
27 ~~contribution is next in the queue, unless~~ FOR THE PERIOD OF TIME

1 SPECIFIED IN SECTION 39-22-4602. The Colorado Youth Conservation
2 Corps fund established by this part 46 ~~is continued or reestablished~~ MAY
3 BE RENEWED by the general assembly acting by bill ~~prior to said date~~ BUT,
4 PURSUANT TO THE ROTATION SCHEDULE AND SUBJECT TO THE QUEUE
5 ESTABLISHED IN SECTION 39-22-1001, SHALL NOT BE REPLACED ON THE
6 INDIVIDUAL INCOME TAX RETURN FORMS PRIOR TO INCOME TAX YEAR
7 2025.

8 **SECTION 30.** In Colorado Revised Statutes, 25-40-103, **amend**
9 (1) as follows:

10 **25-40-103. Adult stem cells cure fund - creation.** (1) There is
11 hereby created in the state treasury the adult stem cells cure fund, referred
12 to in this section as the "fund". The fund ~~shall consist~~ CONSISTS of gifts,
13 grants, and donations transferred to the fund, which the department of
14 public health and environment is authorized to accept. ~~and any voluntary~~
15 ~~contributions to the fund pursuant to part 35 of article 22 of title 39,~~
16 ~~C.R.S.~~

17 **SECTION 31.** In Colorado Revised Statutes, **repeal** parts 35, 37,
18 39, and 41 of article 22 of title 39.

19 **SECTION 32. Safety clause.** The general assembly hereby finds,
20 determines, and declares that this act is necessary for the immediate
21 preservation of the public peace, health, and safety.