

**First Regular Session
Seventy-first General Assembly
STATE OF COLORADO**

REREVISED

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

LLS NO. 17-1001.01 Kate Meyer x4348

HOUSE BILL 17-1222

HOUSE SPONSORSHIP

Landgraf,

SENATE SPONSORSHIP

Gardner,

House Committees
Finance

Senate Committees
Finance

A BILL FOR AN ACT

101 **CONCERNING A VOLUNTARY CONTRIBUTION DESIGNATION BENEFITING**
102 **THE FAMILY CAREGIVER SUPPORT FUND THAT APPEARS ON THE**
103 **STATE INDIVIDUAL 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://leg.colorado.gov>.)

The bill creates the family caregiver support fund (fund) in the state treasury. A voluntary contribution designation line for the fund will appear on the state individual income tax return form (form) for the 5 income tax years following the year that the executive director of the department of revenue (department) certifies to the revisor of statutes

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
April 18, 2017

SENATE
2nd Reading Unamended
April 17, 2017

HOUSE
3rd Reading Unamended
April 4, 2017

HOUSE
2nd Reading Unamended
April 3, 2017

that:

! There is a space available on the form; and

! The fund is next in the queue.

Once the fund is placed on the form, the department is directed to determine annually the total amount contributed to the fund and report that amount to the state treasurer and the general assembly. The state treasurer is required to credit that amount to the fund, and the general assembly appropriates from the fund to the department the costs of administering moneys designated for the fund. After that amount is deducted, the moneys remaining in the fund at the end of a fiscal year are transferred to Easter Seals Colorado, a nonprofit organization.

Following the statutory 2-year grace period for new tax check-offs, the fund is required to achieve the minimum contribution amount of \$50,000 per year to remain on the form.

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

2 **SECTION 1.** In Colorado Revised Statutes, **add** part 48 to article
3 22 of title 39 as follows:

4 PART 48

5 FAMILY CAREGIVER SUPPORT FUND

6 VOLUNTARY CONTRIBUTION

7 **39-22-4801. Legislative declaration.** (1) THE GENERAL
8 ASSEMBLY HEREBY FINDS, DETERMINES, AND DECLARES THAT:

9 (a) APPROXIMATELY ONE MILLION TWO HUNDRED THOUSAND
10 COLORADANS, OR NEARLY ONE IN FOUR, LIVE WITH A CHRONIC DISEASE OR
11 DISABILITY;

12 (b) ONE IN SIX, OR AN ESTIMATED FIFTEEN PERCENT OF, CHILDREN
13 AGES THREE TO SEVENTEEN YEARS HAVE AT LEAST ONE DEVELOPMENTAL
14 DISABILITY;

15 (c) MORE THAN ONE AND ONE-HALF MILLION, OR THREE IN TEN,
16 COLORADANS REQUIRE MENTAL HEALTH TREATMENT EACH YEAR;

17 (d) THE OLDER ADULT POPULATION IS GROWING AT A FASTER RATE

1 THAN THE GENERAL POPULATION;

2 (e) BY THE YEAR 2040, THE NUMBER OF RESIDENTS AGED SIXTY OR
3 OLDER IN COLORADO IS EXPECTED TO DOUBLE FROM ONE IN EIGHT
4 PERSONS TO ONE IN FOUR, OR AN ESTIMATED ONE MILLION THREE
5 HUNDRED THOUSAND OLDER ADULTS, AND THE RAPID EXPANSION WITHIN
6 THAT DEMOGRAPHIC MAY CREATE A STRAIN ON THE HEALTH CARE SECTOR,
7 LONG-TERM SERVICES AND SUPPORTS, AND THE STATE;

8 (f) FAMILY CAREGIVERS, INCLUDING FAMILY MEMBERS AND
9 FRIENDS, ARE THE MAIN PROVIDERS OF LONG-TERM SERVICES AND
10 SUPPORTS TO OLDER ADULTS AND TO INDIVIDUALS LIVING WITH CHRONIC
11 HEALTH CARE NEEDS OR DISABILITY;

12 (g) BY USING COMMUNITY PROGRAMS, SERVICES, AND SUPPORTS
13 THAT REDUCE OR DEFER HEALTH CARE EXPENSES OR OUT-OF-HOME
14 PLACEMENT, FAMILY CAREGIVERS, FAMILY CARE RECIPIENTS, AND
15 COLORADO TAXPAYERS CAN ALL BENEFIT;

16 (h) HELPING COLORADANS "AGE IN PLACE", SAFELY AND
17 INDEPENDENTLY, IS A PRIORITY FOR THE STATE'S LONG-TERM
18 SUSTAINABILITY; AND

19 (i) EASTER SEALS COLORADO PROVIDES SUPPORT TO INDIVIDUALS
20 AND FAMILIES WITH PROGRAMS AND SERVICES TO:

21 (I) ENHANCE INDIVIDUALS' QUALITY OF LIFE;

22 (II) CREATE OPPORTUNITIES FOR INDIVIDUALS LIVING WITH
23 CHRONIC HEALTH CARE CHALLENGES TO ACHIEVE GREATER
24 INDEPENDENCE; AND

25 (III) EMPOWER AND SUPPORT FAMILY CAREGIVERS AS THEY WORK
26 TO ASSIST FAMILY MEMBERS LIVING WITH CHALLENGES POSED BY CHRONIC
27 DISEASE, DISABILITY, AGING, OR OTHER SPECIAL NEEDS.

1 (2) THEREFORE, IT IS THE INTENT OF THE GENERAL ASSEMBLY TO
2 PROVIDE COLORADO CITIZENS THE OPPORTUNITY TO SUPPORT THE
3 EFFORTS OF EASTER SEALS COLORADO, A REGISTERED NONPROFIT
4 ORGANIZATION PURSUANT TO SECTION 501 (c)(3) OF THE INTERNAL
5 REVENUE CODE, AND SUPPORT SERVICES FOR INDIVIDUALS LIVING WITH
6 CHRONIC HEALTH CARE NEEDS AND FAMILY CAREGIVERS BY ALLOWING
7 CITIZENS TO MAKE VOLUNTARY CONTRIBUTIONS ON THEIR STATE INCOME
8 TAX RETURN FORMS FOR THAT PURPOSE.

9 **39-22-4802. Voluntary contribution designation - procedure**
10 **- effective date.** FOR THE FIVE CONSECUTIVE INCOME TAX YEARS
11 IMMEDIATELY FOLLOWING THE YEAR IN WHICH THE EXECUTIVE DIRECTOR
12 FILES WRITTEN CERTIFICATION WITH THE REVISOR OF STATUTES AS
13 SPECIFIED IN SECTION 39-22-1001 (8) THAT A LINE ON THE INCOME TAX
14 RETURN FORM HAS BECOME AVAILABLE AND THE FAMILY CAREGIVER
15 SUPPORT FUND VOLUNTARY CONTRIBUTION IS NEXT IN THE QUEUE
16 ESTABLISHED PURSUANT TO SAID SECTION 39-22-1001 (8), THE EXECUTIVE
17 DIRECTOR SHALL ENSURE THAT THE COLORADO STATE INDIVIDUAL
18 INCOME TAX RETURN FORM CONTAINS A LINE WHEREBY EACH INDIVIDUAL
19 TAXPAYER MAY DESIGNATE THE AMOUNT OF THE CONTRIBUTION, IF ANY,
20 THAT THE INDIVIDUAL WISHES TO MAKE TO THE FAMILY CAREGIVER
21 SUPPORT FUND CREATED IN SECTION 39-22-4803 (1).

22 **39-22-4803. Contributions credited to the family caregiver**
23 **support fund - creation - appropriation.** (1) THE DEPARTMENT OF
24 REVENUE SHALL DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED
25 PURSUANT TO SECTION 39-22-4802 AND SHALL REPORT THAT AMOUNT TO
26 THE STATE TREASURER AND TO THE GENERAL ASSEMBLY. THE STATE
27 TREASURER SHALL CREDIT THAT AMOUNT TO THE FAMILY CAREGIVER

1 SUPPORT FUND, WHICH IS HEREBY CREATED IN THE STATE TREASURY. THE
2 STATE TREASURER SHALL CREDIT ALL INTEREST AND INCOME DERIVED
3 FROM THE DEPOSIT AND INVESTMENT OF MONEY IN THE FAMILY
4 CAREGIVER SUPPORT FUND TO THE FUND.

5 (2) THE GENERAL ASSEMBLY SHALL APPROPRIATE ANNUALLY
6 FROM THE FAMILY CAREGIVER SUPPORT FUND TO THE DEPARTMENT OF
7 REVENUE ITS COSTS OF ADMINISTERING MONEYS DESIGNATED AS
8 CONTRIBUTIONS TO THE FUND. AFTER SUBTRACTING THE APPROPRIATION
9 TO THE DEPARTMENT, THE STATE TREASURER SHALL TRANSFER ALL
10 MONEY REMAINING IN THE FUND AT THE END OF THE FISCAL YEAR TO
11 EASTER SEALS COLORADO, A REGISTERED NONPROFIT ORGANIZATION
12 PURSUANT TO SECTION 501 (c)(3) OF THE INTERNAL REVENUE CODE.

13 **39-22-4804. Repeal of part.** THIS PART 48 IS REPEALED,
14 EFFECTIVE JANUARY 1 OF THE SIXTH INCOME TAX YEAR FOLLOWING THE
15 YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION
16 WITH THE REVISOR OF STATUTES AS SPECIFIED IN SECTION 39-22-1001 (8)
17 THAT A LINE HAS BECOME AVAILABLE AND THE FAMILY CAREGIVER
18 SUPPORT FUND VOLUNTARY CONTRIBUTION IS NEXT IN THE QUEUE, UNLESS
19 THE FAMILY CAREGIVER SUPPORT FUND ESTABLISHED BY THIS PART 48 IS
20 CONTINUED OR REESTABLISHED BY THE GENERAL ASSEMBLY ACTING BY
21 BILL BEFORE THAT DATE.

22 **SECTION 2. Act subject to petition - effective date.** This act
23 takes effect at 12:01 a.m. on the day following the expiration of the
24 ninety-day period after final adjournment of the general assembly (August
25 9, 2017, if adjournment sine die is on May 10, 2017); except that, if a
26 referendum petition is filed pursuant to section 1 (3) of article V of the
27 state constitution against this act or an item, section, or part of this act

1 within such period, then the act, item, section, or part will not take effect
2 unless approved by the people at the general election to be held in
3 November 2018 and, in such case, will take effect on the date of the
4 official declaration of the vote thereon by the governor.