

Second Regular Session
Seventy-second General Assembly
STATE OF COLORADO

ENGROSSED

*This Version Includes All Amendments Adopted
on Second Reading in the House of Introduction*

LLS NO. 20-1288.01 Pierce Lively x2059

SENATE BILL 20-208

SENATE SPONSORSHIP

Story and Coram,

HOUSE SPONSORSHIP

(None),

Senate Committees
Finance

House Committees

A BILL FOR AN ACT

101 **CONCERNING THE EXTENSION OF THE PERIOD OF TIME THAT**
102 **VOLUNTARY CONTRIBUTIONS THAT ARE SET TO EXPIRE IN 2020**
103 **WILL APPEAR ON THE STATE INDIVIDUAL TAX RETURN 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>.)

The voluntary contributions to the American Red Cross Colorado disaster response, readiness, and preparedness fund, Colorado domestic abuse program fund, Habitat for Humanity of Colorado fund, pet overpopulation fund, and Special Olympics Colorado fund are currently scheduled to appear on the state income tax return form for income tax

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters or bold & italic numbers indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.

SENATE
2nd Reading Unamended
June 1, 2020

years beginning prior to January 1, 2020. The contributions are set to repeal unless they are continued. The bill reauthorizes the funds to remain on the form so long as they meet the existing statutory requirement that a voluntary contribution fund must receive at least \$50,000 in contributions each tax year.

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 (1)(b) as follows:

4 **39-22-1001. Limitations on voluntary contribution programs**
5 **- queue - notice - reestablishment of certain programs.** (1) (b) ~~There~~
6 ~~shall be no requirement for a sunset clause for the homeless prevention~~
7 ~~activities program fund voluntary contribution established in part 13 of~~
8 ~~this article 22, the western slope military veterans' cemetery voluntary~~
9 ~~contribution established in part 19 of this article 22, or the donate to a~~
10 ~~Colorado nonprofit fund voluntary contribution established in part 51 of~~
11 ~~this article 22.~~ All other voluntary contribution programs shall remain on
12 Colorado income tax returns for the income tax years specified in the part
13 in which the voluntary contribution is established and shall be repealed
14 or reestablished as directed in such part; EXCEPT THAT, THERE SHALL BE
15 NO REQUIREMENT FOR A SUNSET CLAUSE FOR:

16 (I) THE COLORADO DOMESTIC ABUSE PROGRAM FUND VOLUNTARY
17 CONTRIBUTION ESTABLISHED IN PART 8 OF THIS ARTICLE 22;

18 (II) THE HOMELESS PREVENTION ACTIVITIES PROGRAM FUND
19 VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 13 OF THIS ARTICLE 22;

20 (III) THE SPECIAL OLYMPICS COLORADO FUND VOLUNTARY
21 CONTRIBUTION ESTABLISHED IN PART 18 OF THIS ARTICLE 22;

22 (IV) THE WESTERN SLOPE MILITARY VETERANS' CEMETERY
23 VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 19 OF THIS ARTICLE 22;

1 (V) THE PET OVERPOPULATION FUND VOLUNTARY CONTRIBUTION
2 ESTABLISHED IN PART 22 OF THIS ARTICLE 22;

3 (VI) THE AMERICAN RED CROSS COLORADO DISASTER RESPONSE,
4 READINESS, AND PREPAREDNESS FUND ESTABLISHED IN PART 43 OF THIS
5 ARTICLE 22;

6 (VII) THE HABITAT FOR HUMANITY OF COLORADO FUND
7 VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 45 OF THIS ARTICLE 22;
8 AND

9 (VIII) THE DONATE TO A COLORADO NONPROFIT FUND
10 VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 51 OF THIS ARTICLE 22.

11 **SECTION 2.** In Colorado Revised Statutes, **amend** 39-22-801 as
12 follows:

13 **39-22-801. Voluntary contribution designation - procedure.**
14 For income tax years commencing on or after January 1, 2010, ~~but prior~~
15 ~~to January 1, 2020, each~~ THE Colorado state individual income tax return
16 form ~~shall~~ MUST contain a line whereby each individual taxpayer may
17 designate the amount of the contribution, if any, the taxpayer wishes to
18 make to the Colorado domestic abuse program fund created in section
19 39-22-802.

20 **SECTION 3.** In Colorado Revised Statutes, **amend** 39-22-803 as
21 follows:

22 **39-22-803. Repeal of part.** This part 8 is repealed, effective
23 January 1 ~~2021, unless~~ OF THE INCOME TAX YEAR FOLLOWING THE YEAR
24 IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION WITH
25 THE REVISOR OF STATUTES THAT the ~~voluntary contribution to the~~
26 Colorado domestic abuse program fund ~~established in section 39-22-802~~
27 ~~is continued or reestablished by the general assembly acting by bill prior~~

1 ~~to said date~~ VOLUNTARY CONTRIBUTION WILL NO LONGER APPEAR ON THE
2 INDIVIDUAL INCOME TAX RETURN FORM DUE TO A FAILURE TO MEET THE
3 REQUIREMENTS OF SECTION 39-22-1001 (5)(a).

4 **SECTION 4.** In Colorado Revised Statutes, **amend** 39-22-1802
5 as follows:

6 **39-22-1802. Voluntary contribution designation - procedure**
7 **- effective date.** ~~For the five consecutive income tax years immediately~~
8 ~~following the year in which the executive director files written~~
9 ~~certification with the revisor of statutes as specified in section 39-22-1001~~
10 ~~(8) that a line has become available and the Special Olympics Colorado~~
11 ~~fund voluntary contribution is next in the queue;~~ FOR INCOME TAX YEARS
12 COMMENCING ON OR AFTER JANUARY 1, 2019, the Colorado state
13 individual income tax return form must contain a line whereby each
14 individual taxpayer may designate the amount of the contribution, if any,
15 the ~~individual~~ TAXPAYER wishes to make to the Special Olympics
16 Colorado fund created in section 39-22-1803.

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

19 **39-22-1804. Repeal of part.** This part 18 is repealed, effective
20 January 1 of the ~~sixth~~ income tax year following the year in which the
21 executive director files written certification with the revisor of statutes ~~as~~
22 ~~specified in section 39-22-1001 (8) that a line has become available and~~
23 ~~THAT the Special Olympics Colorado fund voluntary contribution is next~~
24 ~~in the queue, unless the voluntary contribution to the Special Olympics~~
25 ~~Colorado fund established by this part 18 is continued or reestablished by~~
26 ~~the general assembly acting by bill prior to said date~~ WILL NO LONGER
27 APPEAR ON THE INDIVIDUAL INCOME TAX RETURN FORM DUE TO A FAILURE

1 TO MEET THE REQUIREMENTS OF SECTION 39-22-1001 (5)(a).

2 **SECTION 6.** In Colorado Revised Statutes, **amend** 39-22-2201
3 as follows:

4 **39-22-2201. Voluntary contribution designation - procedure.**
5 For income tax years commencing on or after January 1, 2010, ~~but prior~~
6 ~~to January 1, 2020, each~~ THE Colorado state individual income tax return
7 form ~~shall~~ MUST contain a line whereby each individual taxpayer may
8 designate the amount of the contribution, if any, the taxpayer wishes to
9 make to the pet overpopulation fund CREATED IN SECTION 35-80-116.5
10 (5).

11 **SECTION 7.** In Colorado Revised Statutes, **amend** 39-22-2203
12 as follows:

13 **39-22-2203. Repeal of part.** This part 22 is repealed, effective
14 January 1 2021, ~~unless the voluntary contribution to the pet~~
15 ~~overpopulation fund established by section 39-22-2201 is continued or~~
16 ~~reestablished by the general assembly acting by bill prior to said date~~ OF
17 THE INCOME TAX YEAR FOLLOWING THE YEAR IN WHICH THE EXECUTIVE
18 DIRECTOR FILES WRITTEN CERTIFICATION WITH THE REVISOR OF STATUTES
19 THAT THE PET OVERPOPULATION FUND VOLUNTARY CONTRIBUTION WILL
20 NO LONGER APPEAR ON THE INDIVIDUAL INCOME TAX RETURN FORM DUE
21 TO A FAILURE TO MEET THE REQUIREMENTS OF SECTION 39-22-1001 (5)(a).

22 **SECTION 8.** In Colorado Revised Statutes, **amend** 39-22-4302
23 as follows:

24 **39-22-4302. Voluntary contribution designation - procedure**
25 **- effective date.** ~~For the five consecutive income tax years immediately~~
26 ~~following the year in which the executive director files written~~
27 ~~certification with the revisor of statutes as specified in section 39-22-1001~~

1 ~~(8) that a line has become available and the American Red Cross~~
2 ~~Colorado disaster response, readiness, and preparedness fund voluntary~~
3 ~~contribution is next in the queue, the~~ FOR INCOME TAX YEARS
4 COMMENCING ON OR AFTER JANUARY 1, 2019, THE Colorado state
5 individual income tax return form ~~shall~~ MUST contain a line whereby each
6 individual taxpayer may designate the amount of the contribution, if any,
7 the ~~individual~~ TAXPAYER wishes to make to the American Red Cross
8 Colorado disaster response, readiness, and preparedness fund created in
9 section 39-22-4303 (1).

10 **SECTION 9.** In Colorado Revised Statutes, **amend** 39-22-4304
11 as follows:

12 **39-22-4304. Repeal of part.** This part 43 is repealed, effective
13 January 1 of the ~~sixth~~ income tax year following the year in which the
14 executive director files written certification with the revisor of statutes as
15 ~~specified in section 39-22-1001 (8) that a line has become available and~~
16 THAT the American Red Cross Colorado disaster response, readiness, and
17 preparedness fund voluntary contribution is next in the queue, unless the
18 ~~voluntary contribution to the American Red Cross Colorado disaster~~
19 ~~response, readiness, and preparedness fund established by this part 43 is~~
20 ~~continued or reestablished by the general assembly acting by bill prior to~~
21 ~~said date~~ WILL NO LONGER APPEAR ON THE INDIVIDUAL INCOME TAX
22 RETURN FORM DUE TO A FAILURE TO MEET THE REQUIREMENTS OF SECTION
23 39-22-1001 (5)(a).

24 **SECTION 10.** In Colorado Revised Statutes, **amend** 39-22-4502
25 as follows:

26 **39-22-4502. Voluntary contribution designation - procedure**
27 **- effective date.** For the five consecutive income tax years immediately

1 following the year in which the executive director files written
2 certification with the revisor of statutes as specified in section 39-22-1001
3 (8) that a line on the income tax return form has become available and the
4 Habitat for Humanity of Colorado fund voluntary contribution is next in
5 the queue established pursuant to said section 39-22-1001 (8); FOR
6 INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2019, the
7 Colorado state individual income tax return form shall MUST contain a
8 line whereby each individual taxpayer may designate the amount of the
9 contribution, if any, the individual TAXPAYER wishes to make to the
10 Habitat for Humanity of Colorado fund created in section 39-22-4503 (1).

11 **SECTION 11.** In Colorado Revised Statutes, **amend** 39-22-4504
12 as follows:

13 **39-22-4504. Repeal of part.** This part 45 is repealed, effective
14 January 1 of the sixth income tax year following the year in which the
15 executive director files written certification with the revisor of statutes as
16 specified in section 39-22-1001 (8) that a line has become available and
17 THAT the Habitat for Humanity of Colorado fund voluntary contribution
18 is next in the queue, unless the Habitat for Humanity of Colorado fund
19 established by this part 45 is continued or reestablished by the general
20 assembly acting by bill prior to said date WILL NO LONGER APPEAR ON THE
21 INDIVIDUAL INCOME TAX RETURN FORM DUE TO A FAILURE TO MEET THE
22 REQUIREMENTS OF SECTION 39-22-1001 (5)(a).

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

1 act within such period, then the act, item, section, or part will not take
2 effect unless approved by the people at the general election to be held in
3 November 2022 and, in such case, will take effect on the date of the
4 official declaration of the vote thereon by the governor.