A BILL FOR AN ACT

Concerning the extension of the period of time that voluntary contributions that are set to expire in 2020 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
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.

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

SECTION 1. In Colorado Revised Statutes, 39-22-1001, amend (1)(b) as follows:

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returns for the income tax years specified in the part in which the voluntary contribution is established and shall be repealed or reestablished as directed in such part; EXCEPT THAT, THERE SHALL BE NO REQUIREMENT FOR A SUNSET CLAUSE FOR:

(I) The Colorado domestic abuse program fund voluntary contribution established in part 8 of this article 22;

(II) The homeless prevention activities program fund voluntary contribution established in part 13 of this article 22;

(III) The Special Olympics Colorado fund voluntary contribution established in part 18 of this article 22;

(IV) The western slope military veterans' cemetery voluntary contribution established in part 19 of this article 22;
(V) THE PET OVERPOPULATION FUND VOLUNTARY CONTRIBUTION
ESTABLISHED IN PART 22 OF THIS ARTICLE 22;
(VI) THE AMERICAN RED CROSS COLORADO DISASTER RESPONSE,
READINESS, AND PREPAREDNESS FUND ESTABLISHED IN PART 43 OF THIS
ARTICLE 22;
(VII) THE HABITAT FOR HUMANITY OF COLORADO FUND
VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 45 OF THIS ARTICLE 22;
AND
(VIII) THE DONATE TO A COLORADO NONPROFIT FUND
VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 51 OF THIS ARTICLE 22.

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

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

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

39-22-803. Repeal of part. This part 8 is repealed, effective
January 1 OF THE INCOME TAX YEAR FOLLOWING THE YEAR
IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION WITH
THE REVISOR OF STATUTES THAT the voluntary contribution to the
Colorado domestic abuse program fund established in section 39-22-802
is continued or reestablished by the general assembly acting by bill prior
to said date VOLUNTARY CONTRIBUTION WILL NO LONGER APPEAR ON THE
INDIVIDUAL INCOME TAX RETURN FORM DUE TO A FAILURE TO MEET THE
REQUIREMENTS OF SECTION 39-22-1001 (5)(a).

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

39-22-1802. Voluntary contribution designation - procedure
- effective date. For the five consecutive income tax years immediately
following the year in which the executive director files written
certification with the revisor of statutes as specified in section 39-22-1001
(8) that a line has become available and the Special Olympics Colorado
fund voluntary contribution is next in the queue; FOR INCOME TAX YEARS
COMMENCING ON OR AFTER JANUARY 1, 2019, 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 TAXPAYER wishes to make to the Special Olympics
Colorado fund created in section 39-22-1803.

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

39-22-1804. Repeal of part. This part 18 is repealed, effective
January 1 of the sixth income tax year following the year in which the
executive director files written certification with the revisor of statutes as
specified in section 39-22-1001 (8) that a line has become available and
THAT the Special Olympics Colorado fund voluntary contribution is next
in the queue, unless the voluntary contribution to the Special Olympics
Colorado fund established by this part 18 is continued or reestablished by
the general assembly acting by bill prior to said date WILL NO LONGER
APPEAR ON THE INDIVIDUAL INCOME TAX RETURN FORM DUE TO A FAILURE
TO MEET THE REQUIREMENTS OF SECTION 39-22-1001 (5)(a).

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

For income tax years commencing on or after January 1, 2010, but prior to January 1, 2020, each 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 taxpayer wishes to make to the pet overpopulation fund created in Section 35-80-116.5 (5).

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

39-22-2203. Repeal of part. This part 22 is repealed, effective January 1, 2021, unless the voluntary contribution to the pet overpopulation fund established by section 39-22-2201 is continued or reestablished by the general assembly acting by bill prior to said date of the income tax year following the year in which the executive director files written certification with the revisor of statutes that the pet overpopulation fund voluntary contribution will no longer appear on the individual income tax return form due to a failure to meet the requirements of Section 39-22-1001 (5)(a).

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

39-22-4302. Voluntary contribution designation - procedure - effective date. For the five consecutive income tax years immediately following the year in which the executive director files written certification with the revisor of statutes as specified in section 39-22-1001
that a line has become available and the American Red Cross Colorado disaster response, readiness, and preparedness fund voluntary contribution is next in the queue, the FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2019, 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 TAXPAYER wishes to make to the American Red Cross Colorado disaster response, readiness, and preparedness fund created in section 39-22-4303 (1).

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

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

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

39-22-4502. Voluntary contribution designation - procedure - effective date. For the five consecutive income tax years immediately
following the year in which the executive director files written
certification with the revisor of statutes as specified in section 39-22-1001
(8) that a line on the income tax return form has become available and the
Habitat for Humanity of Colorado fund voluntary contribution is next in
the queue established pursuant to said section 39-22-1001 (8). For
income tax years commencing on or after January 1, 2019, 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 taxpayer wishes to make to the
Habitat for Humanity of Colorado fund created in section 39-22-4503 (1).

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

39-22-4504. Repeal of part. This part 45 is repealed, effective
January 1 of the sixth income tax year following the year in which the
executive director files written certification with the revisor of statutes as
specified in section 39-22-1001 (8) that a line has become available and
that the Habitat for Humanity of Colorado fund voluntary contribution
is next in the queue, unless the Habitat for Humanity of Colorado fund
established by this part 45 is continued or reestablished by the general
assembly acting by bill prior to said date will no longer appear on the
individual income tax return form due to a failure to meet the
requirements of section 39-22-1001 (5)(a).

SECTION 12. Act subject to petition - effective date. This act
takes effect at 12:01 a.m. on the day following the expiration of the
ninety-day period after final adjournment of the general assembly; except
that, if a referendum petition is filed pursuant to section 1 (3) of article V
of the state constitution against this act or an item, section, or part of this
act within such period, then the act, item, section, or part will not take
effect unless approved by the people at the general election to be held in
November 2022 and, in such case, will take effect on the date of the
official declaration of the vote thereon by the governor.