

CHAPTER 53

TAXATION

SENATE BILL 21-145

BY SENATOR(S) Simpson, Sonnenberg, Hisey, Lee, Moreno, Priola, Winter, Garcia;
also REPRESENTATIVE(S) Valdez D., Roberts, Bird, Bockenfeld, Exum, Herod, Kipp, Lynch, Pelton, Titone, Van Winkle,
Weissman.

AN ACT

CONCERNING THE EXTENSION OF THE PERIOD OF TIME THAT VOLUNTARY CONTRIBUTIONS THAT ARE SET TO EXPIRE IN 2021 WILL APPEAR ON THE STATE INDIVIDUAL TAX RETURN FORM.

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

SECTION 1. In Colorado Revised Statutes, 39-22-1001, **amend** (1)(b)(VII); and **add** (1)(b)(IX), (1)(b)(X), (1)(b)(XI), (1)(b)(XII), (1)(b)(XIII), and (1)(b)(XIV) as follows:

39-22-1001. Limitations on voluntary contribution programs - queue - notice - reestablishment of certain programs. (1) (b) All 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returns for the income tax years specified in the part in which the voluntary contribution is established and shall be repealed or reestablished as directed in such part; except that there shall be no requirement for a sunset clause for:

(VII) The Habitat for Humanity of Colorado fund voluntary contribution established in part 45 of this article 22; ~~and~~

(IX) THE COLORADO HEALTHY RIVERS FUND VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 24 OF THIS ARTICLE 22;

(X) THE ALZHEIMER'S ASSOCIATION FUND VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 29 OF THIS ARTICLE 22;

(XI) THE MILITARY FAMILY RELIEF FUND VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 30 OF THIS ARTICLE 22;

Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.

(XII) THE COLORADO CANCER FUND VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 33 OF THIS ARTICLE 22;

(XIII) THE MAKE-A-WISH FOUNDATION OF COLORADO VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 36 OF THIS ARTICLE 22; AND

(XIV) THE UNWANTED HORSE FUND VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 38 OF THIS ARTICLE 22.

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, 2016, ~~but prior to January 1, 2021~~, 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 Colorado healthy rivers fund created in section 39-22-2403.

SECTION 3. In Colorado Revised Statutes, **amend** 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~~ OF THE INCOME TAX YEAR FOLLOWING THE YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION WITH THE REVISOR OF STATUTES THAT THE COLORADO HEALTHY RIVERS 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 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, 2016, ~~but before January 1, 2021~~, 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 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 ~~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 that date~~ OF THE INCOME TAX YEAR FOLLOWING THE YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION WITH THE REVISOR OF STATUTES THAT THE ALZHEIMER'S ASSOCIATION 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 6. In Colorado Revised Statutes, **amend** 39-22-3001 as follows:

39-22-3001. Voluntary contribution designation - procedure. For income tax years commencing on or after January 1, 2016, ~~but prior to January 1, 2021~~, 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 military family relief fund created in section 28-3-1502. ~~C.R.S.~~

SECTION 7. In Colorado Revised Statutes, **amend** 39-22-3003 as follows:

39-22-3003. Repeal of part. This part 30 is repealed, effective January 1 ~~2022~~, ~~unless the voluntary contribution to the military family relief fund 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 MILITARY FAMILY RELIEF 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** 39-22-3302 as follows:

39-22-3302. Voluntary contribution designation - procedure. For income tax years commencing on or after January 1, 2016, ~~but prior to January 1, 2021~~, 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 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 ~~2022~~, ~~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~~ OF THE INCOME TAX YEAR FOLLOWING THE YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION WITH THE REVISOR OF STATUTES THAT THE COLORADO CANCER 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 10. In Colorado Revised Statutes, **amend** 39-22-3602 as follows:

39-22-3602. Voluntary contribution designation - procedure. For income tax years commencing on or after January 1, 2016, ~~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 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 ~~2022~~, ~~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~~ OF THE INCOME TAX YEAR FOLLOWING THE YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION WITH THE REVISOR OF STATUTES THAT THE MAKE-A-WISH FOUNDATION OF COLORADO 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 12. In Colorado Revised Statutes, **amend** 39-22-3802 as follows:

39-22-3802. Voluntary contribution designation - procedure. For income tax years commencing on or after January 1, 2016, ~~but prior to January 1, 2021~~, 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 ~~2022~~, ~~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~~ OF THE INCOME TAX YEAR FOLLOWING THE YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION WITH THE REVISOR OF STATUTES THAT THE UNWANTED HORSE 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 14. 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.

Approved: April 22, 2021