

**Second Regular Session
Seventy-third General Assembly
STATE OF COLORADO**

REENGROSSED

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

LLS NO. 22-0915.01 Jessica Herrera x4218

SENATE BILL 22-166

SENATE SPONSORSHIP

Donovan, Bridges, Buckner, Fenberg, Fields, Ginal, Hisey, Jaquez Lewis, Kolker, Moreno, Simpson, Story, Winter

HOUSE SPONSORSHIP

McCormick and Will,

Senate Committees

Agriculture & Natural Resources
Finance
Appropriations

House Committees

A BILL FOR AN ACT

101 **CONCERNING THE PERMANENT EXTENSION OF THE PERIOD OF TIME**
102 **THAT THE COLORADO NONGAME CONSERVATION AND WILDLIFE**
103 **RESTORATION CASH FUND VOLUNTARY CONTRIBUTION**
104 **CHECK-OFF PROGRAM WILL APPEAR ON THE STATE INDIVIDUAL**
105 **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 contribution to the Colorado nongame conservation and wildlife restoration cash fund, which was authorized to appear on the

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
3rd Reading Unamended
April 13, 2022

SENATE
2nd Reading Unamended
April 12, 2022

state income tax return from January 1, 2017, to January 1, 2022, is currently scheduled to be repealed on January 1, 2023, unless it is continued or reestablished by the general assembly before its repeal. The bill extends the voluntary contribution indefinitely.

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

2 **SECTION 1.** In Colorado Revised Statutes, **amend** 39-22-702 as
3 follows:

4 **39-22-702. Voluntary contribution designation - procedure.**

5 For income tax years commencing on or after January 1, 2017, ~~but prior~~
6 ~~to January 1, 2022,~~ the executive director shall ensure that each Colorado
7 state individual income tax return form contains a line whereby each
8 individual taxpayer may designate the amount of the contribution, if any,
9 the individual wishes to make to the Colorado nongame conservation and
10 wildlife restoration cash fund created in section 33-1-125.

11 **SECTION 2.** In Colorado Revised Statutes, **amend** 39-22-704 as
12 follows:

13 **39-22-704. Repeal of part.** This part 7 is repealed, effective
14 January 1 2023, ~~unless the voluntary contribution to the Colorado~~
15 ~~nongame conservation and wildlife restoration cash fund created in~~
16 ~~section 33-1-125 is continued or reestablished by the general assembly~~
17 ~~acting by bill prior to said date~~ OF THE INCOME TAX YEAR FOLLOWING THE
18 YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION
19 WITH THE REVISOR OF STATUES THAT THE COLORADO NONGAME
20 CONSERVATION AND WILDLIFE RESTORATION VOLUNTARY CONTRIBUTION
21 WILL NO LONGER APPEAR ON THE INDIVIDUAL INCOME TAX RETURN FORM
22 DUE TO A FAILURE TO MEET THE REQUIREMENTS OF SECTION 39-22-1001
23 (5)(a).

1 **SECTION 3.** In Colorado Revised Statutes, 39-22-1001, **amend**
2 (1)(a), (1)(b)(XIII), and (1)(b)(XIV); and **add** (1)(b)(XV) as follows:

3 **39-22-1001. Limitations on voluntary contribution programs**
4 **- queue - notice - reestablishment of certain programs.** (1) (a) Except
5 as otherwise provided in ~~paragraph (b) of this subsection (1)~~ SUBSECTION
6 (1)(b) OF THIS SECTION, it is the intent of the general assembly that any
7 program funded by voluntary contributions of income tax refunds that is
8 created on or after June 2, 1985, shall have a sunset clause providing that
9 the program shall apply to no more than three income tax years, unless the
10 program is continued or reestablished by the general assembly acting by
11 bill prior to the date that the program is scheduled to sunset.

12 (b) All voluntary contribution programs shall remain on Colorado
13 income tax returns for the income tax years specified in the part in which
14 the voluntary contribution is established and shall be repealed or
15 reestablished as directed in such part; except that there shall be no
16 requirement for a sunset clause for:

17 (XIII) The Make-A-Wish Foundation of Colorado voluntary
18 contribution established in part 36 of this article 22; ~~and~~

19 (XIV) The unwanted horse fund voluntary contribution
20 established in part 38 of this article 22; AND

21 (XV) THE COLORADO NONGAME CONSERVATION AND WILDLIFE
22 RESTORATION VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 7 OF THIS
23 ARTICLE 22.

24 **SECTION 4. Act subject to petition - effective date.** This act
25 takes effect at 12:01 a.m. on the day following the expiration of the
26 ninety-day period after final adjournment of the general assembly; except
27 that, if a referendum petition is filed pursuant to section 1 (3) of article V

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