

## CHAPTER 281

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**TAXATION**

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**SENATE BILL 02-087**

BY SENATOR(S) Evans, Entz, Pascoe, Taylor, Fitz-Gerald, Isgar, Matsunaka, Phillips, and Tupa;  
also REPRESENTATIVE(S) Miller, Alexander, Coleman, Mace, Madden, Romanoff, Stafford, and Tochtrop.

**AN ACT**

**CONCERNING THE REQUIREMENT THAT COLORADO STATE INDIVIDUAL INCOME TAX RETURN FORMS CONTAIN A LINE WHEREBY INDIVIDUAL TAXPAYERS MAY MAKE A VOLUNTARY CONTRIBUTION TO THE COLORADO WATERSHED PROTECTION FUND, AND MAKING AN APPROPRIATION IN CONNECTION THEREWITH.**

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

**SECTION 1.** Article 22 of title 39, Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW PART to read:

PART 24  
COLORADO WATERSHED PROTECTION FUND  
VOLUNTARY CONTRIBUTION

**39-22-2401. Legislative declaration.** THE GENERAL ASSEMBLY HEREBY FINDS AND DECLARES THAT THE NATURAL HERITAGE AND QUALITY OF LIFE IN COLORADO ARE OF FUNDAMENTAL IMPORTANCE TO THE CITIZENS OF THE STATE, AND THE PROTECTION OF THIS NATURAL HERITAGE AND QUALITY OF LIFE ARE ESSENTIAL TO SUSTAINABLE ECONOMIC DEVELOPMENT IN THE STATE. THE GENERAL ASSEMBLY FURTHER FINDS AND DECLARES THAT LOCALLY BASED WATERSHED GROUPS HAVE EMERGED AROUND THE STATE OVER THE PAST DECADE THAT ARE COMMITTED TO COLLABORATIVE APPROACHES TO THE RESTORATION AND PROTECTION OF LANDS AND NATURAL RESOURCES WITHIN COLORADO'S WATERSHEDS IN CONCERT WITH ECONOMIC DEVELOPMENT. THE GENERAL ASSEMBLY RECOGNIZES THAT THE COLORADO WATERSHED ASSEMBLY, A NONPROFIT CORPORATION, SERVES AS A STATE-LEVEL UMBRELLA ORGANIZATION FOR SUCH LOCAL GROUPS. THE GENERAL ASSEMBLY FURTHER RECOGNIZES THAT THE CITIZENS OF COLORADO MAY BE WILLING TO PROVIDE FUNDS TO ASSIST IN THE RESTORATION AND PROTECTION OF LANDS AND NATURAL RESOURCES WITHIN WATERSHEDS IN THE STATE. IT IS THEREFORE THE

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*Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.*

INTENT OF THE GENERAL ASSEMBLY ENACTING THIS PART 24 TO PROVIDE COLORADO CITIZENS THE OPPORTUNITY TO SUPPORT LOCAL WATERSHED EFFORTS BY ALLOWING CITIZENS TO MAKE A VOLUNTARY CONTRIBUTION ON THEIR STATE INCOME TAX RETURNS FOR SUCH PURPOSE.

**39-22-2402. Voluntary contribution designation - procedure.** FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2002, BUT PRIOR TO JANUARY 1, 2005, 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 COLORADO WATERSHED PROTECTION FUND CREATED IN SECTION 39-22-2403.

**39-22-2403. Contributions credited to Colorado watershed protection fund - appropriation.** (1) THE DEPARTMENT OF REVENUE SHALL DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED PURSUANT TO SECTION 39-22-2402 AND SHALL REPORT SUCH AMOUNT TO THE STATE TREASURER AND TO THE GENERAL ASSEMBLY. THE STATE TREASURER SHALL CREDIT SUCH AMOUNT TO THE COLORADO WATERSHED PROTECTION FUND, WHICH FUND IS HEREBY CREATED IN THE STATE TREASURY. ALL INTEREST DERIVED FROM THE DEPOSIT AND INVESTMENT OF MONEYS IN THE FUND SHALL BE CREDITED TO THE FUND.

(2) THE GENERAL ASSEMBLY SHALL APPROPRIATE ANNUALLY FROM THE COLORADO WATERSHED PROTECTION FUND TO THE DEPARTMENT OF REVENUE ITS COSTS OF ADMINISTERING MONEYS DESIGNATED AS CONTRIBUTIONS TO THE FUND. ALL MONEYS REMAINING IN THE FUND AT THE END OF A FISCAL YEAR, AFTER SUBTRACTING THE APPROPRIATION TO THE DEPARTMENT, SHALL BE TRANSFERRED TO THE COLORADO WATER CONSERVATION BOARD IN THE DEPARTMENT OF NATURAL RESOURCES. TWO DESIGNEES OF THE BOARD, IN COOPERATION WITH TWO DESIGNEES OF THE WATER QUALITY CONTROL COMMISSION IN THE DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT AND UPON CONSULTATION WITH THE COLORADO WATERSHED ASSEMBLY, SHALL ADMINISTER THE MONEYS IN ACCORDANCE WITH THE PROVISIONS OF SUBSECTION (3) OF THIS SECTION. MONEYS IN THE FUND MAY BE USED TO COVER ALL REASONABLE COSTS INCURRED IN ADMINISTERING THE MONEYS IN THE FUND.

(3) THE WATER QUALITY CONTROL COMMISSION AND THE COLORADO WATER CONSERVATION BOARD SHALL USE THE MONEYS TRANSFERRED PURSUANT TO SUBSECTION (2) OF THIS SECTION TO AWARD GRANTS, ON A COMPETITIVE BASIS AND IN A MANNER TO BE DETERMINED JOINTLY BY SUCH COMMISSION AND BOARD, TO ANY QUALIFIED RESIDENT OF COLORADO TO WORK TOWARD THE RESTORATION AND PROTECTION OF LAND AND NATURAL RESOURCES WITHIN WATERSHEDS IN COLORADO. QUALIFICATIONS FOR SUCH GRANTS SHALL BE DETERMINED JOINTLY BY THE COMMISSION AND THE BOARD IN COOPERATION WITH THE COLORADO WATERSHED ASSEMBLY.

(4) MONEYS GRANTED PURSUANT TO SUBSECTION (3) OF THIS SECTION SHALL NOT BE USED FOR LOBBYING OR FOR ANY OTHER POLITICAL PURPOSE, THE COSTS OF LITIGATION, OR TO REMOVE ANY DIVERSION OR IMPROVEMENT STRUCTURE.

**SECTION 2. Appropriation.** (1) In addition to any other appropriation, there is hereby appropriated, out of any moneys in the Colorado watershed protection fund

created in section 39-22-2403 (1), Colorado Revised Statutes, not otherwise appropriated, to the department of revenue, cash and document processing division, for data entry costs, for the fiscal year beginning July 1, 2002, the sum of eight hundred twelve dollars (\$812), or so much thereof as may be necessary, for the implementation of this act.

(2) In addition to any other appropriation, there is hereby appropriated, out of any moneys in the Colorado watershed protection fund created in section 39-22-2403 (1), Colorado Revised Statutes, not otherwise appropriated, to the department of natural resources, water conservation board, for costs incurred in administering the moneys in the fund and for grants awarded, for the fiscal year beginning July 1, 2002, the sum of one hundred thousand dollars (\$100,000), or so much thereof as may be necessary, for the implementation of this act.

**SECTION 3. Effective date.** This act shall take effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly that is allowed for submitting a referendum petition pursuant to article V, section 1 (3) of the state constitution; except that, if a referendum petition is filed against this act or an item, section, or part of this act within such period, then the act, item, section, or part, if approved by the people, shall take effect on the date of the official declaration of the vote thereon by proclamation of the governor.

Approved: June 3, 2002