

CHAPTER 325

TAXATION

HOUSE BILL 03-1147

BY REPRESENTATIVE(S) Frangas, Butcher, Spence, Vigil, Berry, Borodkin, Cloer, Hoppe, Rippey, Romanoff, Salazar, Smith, Spradley, Stafford, Stengel, Veiga, Weissmann, Williams S., Coleman, Jahn, Madden, Merrifield, Miller, and Sinclair; also SENATOR(S) Teck, Entz, Groff, Isgar, Linkhart, Phillips, Sandoval, and Taylor.

AN ACT**CONCERNING EXISTING INCOME TAX CHECKOFFS.**

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

SECTION 1. 39-22-903 (2), (3), and (4), Colorado Revised Statutes, are amended to read:

39-22-903. Repeal of part. (2) The change of the date in section 39-22-901 from January 1, 1994, to January 1, 1998, and the change of the repeal date in subsection (1) of this section from January 1, 1995, to January 1, 1999, were made by the general assembly during the second regular session of the fifty-ninth general assembly to continue and reestablish the olympic committee program established by this part 9. ~~Section 39-22-1001 (2), which requires the elimination of any income tax checkoff that does not have contributions that equal or exceed ten percent of the total amount contributed to all income tax checkoffs during the period between January 1, 1994, and September 30, 1994, shall not apply to the olympic committee program continued and reestablished by this subsection (2); except that section 39-22-1001 (3) shall apply to the period between January 1, 1995, and September 30, 1999.~~

(3) The change of the date in section 39-22-901 from January 1, 1998, to January 1, 2001, and the change of the repeal date in subsection (1) of this section from January 1, 1999, to January 1, 2002, were made by the general assembly during the second regular session of the sixty-first general assembly to continue and reestablish the olympic committee program established by this part 9. ~~Section 39-22-1001 (2), which requires the elimination of any income tax checkoff that does not have contributions that equal or exceed ten percent of the total amount contributed to all income tax checkoffs during the period between January 1, 1998, and September 30, 1998, shall not apply to the olympic committee program continued and reestablished~~

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

by this subsection (2); except that section 39-22-1001 (3) shall apply to the period between January 1, 1999, and September 30, 2000.

(4) The change of the date in section 39-22-901 from January 1, 2001, to January 1, 2005, and the change of the repeal date in subsection (1) of this section from January 1, 2002, to January 1, 2006, were made by the general assembly during the second regular session of the sixty-third general assembly to continue and reestablish the olympic committee program established by this part 9. Section 39-22-1001 (2); which requires the elimination of any income tax checkoff that does not have contributions that equal or exceed ten percent of the total amount contributed to all income tax checkoffs during the period between January 1, 2002, and September 30, 2002, shall not apply to the olympic committee program continued and reestablished by this subsection (4); except that section 39-22-1001 (3) shall apply to the period between January 1, 2003, and September 30, 2004.

SECTION 2. 39-22-1001, Colorado Revised Statutes, is amended to read:

39-22-1001. Limitation on the duration of voluntary contribution programs - repeal. (1) (a) EXCEPT AS OTHERWISE PROVIDED IN PARAGRAPH (b) OF THIS SUBSECTION (1), it is the intent of the general assembly that any program funded by voluntary contributions of income tax refunds that is created on or after June 2, 1985, shall have a sunset clause providing that the program shall apply to no more than three income tax years, unless the program is continued or reestablished by the general assembly acting by bill during the regular session immediately preceding the program's expiration. ~~except that there shall be no requirement for a sunset clause for the homeless prevention tax check-off program in part 13 of this article or the child care tax check-off in part 17 of this article and except that the olympic committee tax check-off shall have a sunset clause as provided in subsection (3) of this section.~~ It is the intent of the general assembly that such sunset clause shall also provide that, prior to the termination, continuation, or reestablishment of any such program, a committee of reference in each house of the general assembly shall hold a hearing thereon.

(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 OR THE WESTERN SLOPE MILITARY VETERANS' CEMETERY VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 19 OF THIS ARTICLE. 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.

(2) (a) ~~Any other provision of law to the contrary notwithstanding, except as provided in subsections (3) and (4) of this section, for the period January 1, 1988, through September 30, 1988, and for each January 1 through September 30 thereafter, if the amount designated on Colorado income tax returns as contributed under the provisions of any voluntary contribution program created by law does not equal or exceed ten percent of the total amount contributed to all income tax checkoffs during such period according to the records of the department of revenue, then any such voluntary contribution program shall no longer be effective as of January 1 of the then current calendar year and shall not be reflected on the Colorado~~

~~income tax returns made for such year or any subsequent year.~~

~~(b) Repealed.~~

~~(3) (a) Paragraph (a) of subsection (2) of this section shall not apply to the United States olympic voluntary contribution established pursuant to part 9 of this article. Beginning January 1, 2003, and continuing through September 30, 2004, if the aggregate amount designated on Colorado income tax returns as contributed under the provisions of the olympic committee income tax checkoff program during the period commencing January 1, 2003, and ending September 30, 2004, does not equal or exceed ten percent of the aggregate amount contributed to all income tax checkoffs during the period commencing January 1, 2003, and ending September 30, 2004, according to the records of the department of revenue, then the olympic committee income tax checkoff program shall no longer be effective as of January 1, 2004, and shall not be reflected on the Colorado income tax returns made for such year or any subsequent year.~~

~~(b) This subsection (3) is repealed, effective January 1, 2006.~~

~~(4) (a) Paragraph (a) of subsection (2) of this section shall not apply to the western slope military veterans' cemetery voluntary contribution program established pursuant to part 19 of this article. Beginning January 1, 2002, and continuing through September 30, 2003, if the aggregate amount designated on Colorado income tax returns as contributed under the provisions of the western slope military veterans' cemetery voluntary contribution program during the period commencing January 1, 2002, and ending September 30, 2003, does not equal or exceed ten percent of the aggregate amount contributed to all income tax checkoffs during the period commencing January 1, 2002, and ending September 30, 2003, according to the records of the department of revenue, then the western slope military veterans' cemetery voluntary contribution program shall no longer be effective as of January 1, 2003, and shall not be reflected on the Colorado income tax returns made for such year or any subsequent year.~~

~~(b) This subsection (4) is repealed, effective January 1, 2005.~~

(5) FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2003, EVERY VOLUNTARY CONTRIBUTION ESTABLISHED IN THIS ARTICLE SHALL RECEIVE A MINIMUM DOLLAR AMOUNT OF CONTRIBUTIONS IN EACH INCOME TAX YEAR AS FOLLOWS:

(a) EXCEPT AS OTHERWISE PROVIDED IN PARAGRAPHS (b) AND (c) OF THIS SUBSECTION (5), FOR THE PERIOD JANUARY 1, 2003, THROUGH SEPTEMBER 30, 2003, AND FOR EACH JANUARY 1 THROUGH SEPTEMBER 30 THEREAFTER, IF THE AMOUNT DESIGNATED ON COLORADO INCOME TAX RETURNS AS CONTRIBUTED UNDER THE PROVISIONS OF ANY VOLUNTARY CONTRIBUTION ESTABLISHED IN THIS ARTICLE DOES NOT EQUAL OR EXCEED ONE HUNDRED FIFTY THOUSAND DOLLARS ACCORDING TO THE RECORDS OF THE DEPARTMENT OF REVENUE, THEN ANY SUCH VOLUNTARY CONTRIBUTION SHALL NO LONGER BE EFFECTIVE AND SHALL NOT BE REFLECTED ON THE COLORADO INCOME TAX RETURNS MADE FOR ANY SUBSEQUENT INCOME TAX YEAR, REGARDLESS OF WHETHER THE VOLUNTARY CONTRIBUTION IS REESTABLISHED BY THE GENERAL ASSEMBLY PURSUANT TO SUBSECTION (1) OF THIS SECTION.

(b)(I) NOTWITHSTANDING THE PROVISIONS OF PARAGRAPH (a) OF THIS SUBSECTION (5), FOR ANY VOLUNTARY CONTRIBUTION THAT APPEARS ON COLORADO INCOME TAX RETURNS FOR THE FIRST TIME IN THE 2002 INCOME TAX YEAR OR ANY INCOME TAX YEAR THEREAFTER, THE AMOUNT DESIGNATED ON COLORADO INCOME TAX RETURNS AS CONTRIBUTED UNDER THE PROVISIONS OF ANY VOLUNTARY CONTRIBUTION ESTABLISHED IN THIS ARTICLE SHALL EQUAL OR EXCEED ONE HUNDRED FIFTY THOUSAND DOLLARS ACCORDING TO THE RECORDS OF THE DEPARTMENT OF REVENUE DURING THE JANUARY 1 THROUGH SEPTEMBER 30 PERIOD FOR WHICH MONEYS ARE COLLECTED FOR THE THIRD INCOME TAX YEAR IN WHICH THE VOLUNTARY CONTRIBUTION APPEARS ON COLORADO INCOME TAX RETURNS. ANY SUCH VOLUNTARY CONTRIBUTION SHALL NOT BE REQUIRED TO COLLECT ONE HUNDRED FIFTY THOUSAND DOLLARS IN EITHER THE FIRST OR THE SECOND YEAR THAT IT APPEARS ON COLORADO INCOME TAX RETURNS.

(II) IF ANY VOLUNTARY CONTRIBUTION SUBJECT TO THE REQUIREMENTS OF SUBPARAGRAPH (I) OF THIS PARAGRAPH (b) DOES NOT EQUAL OR EXCEED THE REQUISITE AMOUNT OF CONTRIBUTIONS FOR THE THIRD INCOME TAX YEAR FOR WHICH IT APPEARS ON COLORADO INCOME TAX RETURNS, THEN THE VOLUNTARY CONTRIBUTION SHALL NO LONGER BE EFFECTIVE AND SHALL NOT BE REFLECTED ON COLORADO INCOME TAX RETURNS FOR ANY SUBSEQUENT INCOME TAX YEAR, REGARDLESS OF WHETHER THE VOLUNTARY CONTRIBUTION IS REESTABLISHED BY THE GENERAL ASSEMBLY PURSUANT TO SUBSECTION (1) OF THIS SECTION.

(III) AFTER ANY VOLUNTARY CONTRIBUTION SUBJECT TO THE REQUIREMENTS OF THIS PARAGRAPH (b) HAS BEEN ON COLORADO INCOME TAX RETURNS FOR THREE YEARS, THE PROVISIONS OF PARAGRAPH (a) OF THIS SUBSECTION (5) SHALL APPLY TO SUCH VOLUNTARY CONTRIBUTION AND THE PROVISIONS OF THIS PARAGRAPH (b) SHALL NO LONGER APPLY.

(c)(I) PARAGRAPHS (a) AND (b) OF THIS SUBSECTION (5) SHALL NOT APPLY TO THE WESTERN SLOPE MILITARY VETERANS' CEMETERY VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 19 OF THIS ARTICLE. SUCH VOLUNTARY CONTRIBUTION SHALL NOT BE REQUIRED TO RECEIVE A MINIMUM AMOUNT OF CONTRIBUTIONS IN ANY INCOME TAX YEAR.

(II) PARAGRAPHS (a) AND (b) OF THIS SUBSECTION (5) SHALL NOT APPLY TO THE UNITED STATES OLYMPIC COMMITTEE VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 9 OF THIS ARTICLE. FOR THE PERIOD JANUARY 1, 2003, THROUGH SEPTEMBER 30, 2004, AND FOR EACH SUCH PERIOD THEREAFTER, IF THE AMOUNT DESIGNATED ON COLORADO INCOME TAX RETURNS AS CONTRIBUTED UNDER THE PROVISIONS OF ANY VOLUNTARY CONTRIBUTION ESTABLISHED IN THIS ARTICLE DOES NOT EQUAL OR EXCEED THREE HUNDRED THOUSAND DOLLARS DURING SUCH JANUARY THROUGH SEPTEMBER PERIOD ACCORDING TO THE RECORDS OF THE DEPARTMENT OF REVENUE, THEN ANY SUCH VOLUNTARY CONTRIBUTION SHALL NO LONGER BE EFFECTIVE AND SHALL NOT BE REFLECTED ON THE COLORADO INCOME TAX RETURNS MADE FOR ANY SUBSEQUENT INCOME TAX YEAR, REGARDLESS OF WHETHER THE UNITED STATES OLYMPIC COMMITTEE VOLUNTARY CONTRIBUTION IS REESTABLISHED BY THE GENERAL ASSEMBLY PURSUANT TO SUBSECTION (1) OF THIS SECTION.

(6) NO MORE THAN TWELVE VOLUNTARY CONTRIBUTIONS SHALL APPEAR ON COLORADO INCOME TAX RETURNS IN ANY INCOME TAX YEAR.

SECTION 3. 39-22-1904 (3), Colorado Revised Statutes, is amended to read:

39-22-1904. Repeal of part. (3) The change of the date in section 39-22-1902 from January 1, 2002, to January 1, 2004, and the change of the repeal date in subsection (1) of this section from January 1, 2002, to January 1, 2005, were made by the general assembly during the first regular session of the sixty-third general assembly to continue and reestablish the western slope military veterans' cemetery voluntary contribution program established by this part 19. ~~Section 39-22-1001 (2), which requires the elimination of any income tax checkoff that does not have contributions that equal or exceed ten percent of the total amount contributed to all income tax checkoffs during the period from January 1 through September 30, shall not apply to the western slope military veterans' cemetery voluntary contribution program continued and reestablished by this subsection (3); except that section 39-22-1001 (4) shall apply to the period between January 1, 2002, and September 30, 2003.~~

SECTION 4. Repeal. 39-22-2203 (2), Colorado Revised Statutes, is repealed as follows:

39-22-2203. Repeal of part. (2) ~~Section 39-22-1001 (2), which requires the elimination of any income tax checkoff that does not have contributions that equal or exceed ten percent of the total amount contributed to all income tax checkoffs during the period between January 1, 2001, and January 1, 2004, shall apply to the pct overpopulation fund.~~

SECTION 5. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

Approved: May 22, 2003