

CHAPTER 185

TAXATION

HOUSE BILL 06-1297

BY REPRESENTATIVE(S) Decker, Buescher, Carroll T., Lindstrom, Todd, Berens, Frangas, Gallegos, Kerr J., Madden, McGihon, Paccione, Soper, Stafford, and Vigil;
also SENATOR(S) Shaffer, and Tochtrop.

AN ACT

CONCERNING THE ADDITION OF A LINE TO COLORADO STATE INDIVIDUAL INCOME TAX RETURN FORMS WHEREBY INDIVIDUAL TAXPAYERS MAY MAKE A VOLUNTARY CONTRIBUTION TO THE MULTIPLE SCLEROSIS FUND, AND MAKING AN APPROPRIATION THEREFOR.

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 32
NATIONAL MULTIPLE SCLEROSIS SOCIETY
VOLUNTARY CONTRIBUTION

39-22-3201. Legislative declaration. THE GENERAL ASSEMBLY HEREBY FINDS AND DECLARES THAT THE QUALITY OF LIFE FOR INDIVIDUALS WITH MULTIPLE SCLEROSIS, AND THEIR FAMILIES, IS OF FUNDAMENTAL IMPORTANCE TO THE CITIZENS OF THE STATE. THE GENERAL ASSEMBLY FURTHER DECLARES THAT THE STATE HAS ONE OF THE HIGHEST PREVALENCE RATES FOR MULTIPLE SCLEROSIS IN THE UNITED STATES: ONE IN FIVE HUNDRED AND EIGHTY CITIZENS, OF WHICH SEVENTY-THREE PERCENT ARE WOMEN. THE GENERAL ASSEMBLY RECOGNIZES THAT THERE ARE MANY COSTS ASSOCIATED WITH THE CARE OF INDIVIDUALS WITH MULTIPLE SCLEROSIS BECAUSE IT IS A DISEASE THAT STARTS IN YOUNG ADULthood AND USUALLY BECOMES PROGRESSIVELY DISABLING, THEREBY SIGNIFICANTLY IMPACTING PEOPLE'S LIVES FOR MANY YEARS. THE GENERAL ASSEMBLY FURTHER DECLARES THAT THE COLORADO CHAPTER OF THE NATIONAL MULTIPLE SCLEROSIS SOCIETY WAS FOUNDED IN 1959 AND PROVIDES PROGRAMS AND SERVICES ACROSS THE STATE FOR PEOPLE WITH MULTIPLE SCLEROSIS, THEIR FAMILIES, AND FRIENDS. THE GENERAL ASSEMBLY RECOGNIZES THAT THE NATIONAL MULTIPLE SCLEROSIS SOCIETY

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

FUNDS RESEARCH IN COLORADO TOWARD FINDING THE CAUSE OF AND CURE FOR MULTIPLE SCLEROSIS. THE GENERAL ASSEMBLY FURTHER RECOGNIZES THAT THE COLORADO CHAPTER OF THE NATIONAL MULTIPLE SCLEROSIS SOCIETY HAS REGIONAL OFFICES IN THE DENVER METRO AREA, FORT COLLINS, GRAND JUNCTION, AND COLORADO SPRINGS. THE GENERAL ASSEMBLY FURTHER RECOGNIZES THAT MANY COLORADO CITIZENS WOULD BE WILLING TO PROVIDE FUNDS FOR MULTIPLE SCLEROSIS PROGRAMS IF GIVEN THE OPPORTUNITY. IT IS THEREFORE THE INTENT OF THE GENERAL ASSEMBLY IN ENACTING THIS PART 32 TO PROVIDE THOSE COMMITTED AND CONCERNED COLORADO CITIZENS THE OPPORTUNITY TO FINANCIALLY FOSTER THE GROWTH AND SUCCESS OF THE NATIONAL MULTIPLE SCLEROSIS SOCIETY BY ALLOWING CITIZENS TO MAKE VOLUNTARY CONTRIBUTIONS ON THEIR STATE INCOME TAX RETURNS FOR SUCH PURPOSE.

39-22-3202. Voluntary contribution designation - procedure. FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2006, BUT PRIOR TO JANUARY 1, 2009, 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 MULTIPLE SCLEROSIS FUND CREATED IN SECTION 39-22-3203.

39-22-3203. Contributions credited to the multiple sclerosis fund - appropriation. (1) THE DEPARTMENT OF REVENUE SHALL DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED PURSUANT TO SECTION 39-22-3202 AND SHALL REPORT THAT AMOUNT TO THE STATE TREASURER AND TO THE GENERAL ASSEMBLY. THE STATE TREASURER SHALL CREDIT THAT AMOUNT TO THE MULTIPLE SCLEROSIS 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 MULTIPLE SCLEROSIS 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 NATIONAL MULTIPLE SCLEROSIS SOCIETY, COLORADO CHAPTER, A COLORADO NONPROFIT ORGANIZATION. THE NATIONAL MULTIPLE SCLEROSIS SOCIETY, COLORADO CHAPTER, SHALL ADMINISTER THE MONEYS IN FURTHERANCE OF THE WORK OF THE NATIONAL MULTIPLE SCLEROSIS SOCIETY STATEWIDE.

39-22-3204. Repeal of part. THIS PART 32 IS REPEALED, EFFECTIVE JANUARY 1, 2010, UNLESS THE VOLUNTARY CONTRIBUTION TO THE MULTIPLE SCLEROSIS FUND ESTABLISHED BY SECTION 39-22-3203 IS CONTINUED OR REESTABLISHED BY THE GENERAL ASSEMBLY ACTING BY BILL PRIOR TO SAID DATE.

SECTION 2. Appropriation. In addition to any other appropriation, there is hereby appropriated, out of any moneys in the multiple sclerosis fund, created in section 39-22-3203 (1), Colorado Revised Statutes, not otherwise appropriated, to the department of revenue, for allocation to the information technology division, for the fiscal year beginning July 1, 2006, the sum of three hundred fifty dollars (\$350), 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 (August 9, 2006, if adjournment sine die is on May 10, 2006); 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: May 4, 2006