

CHAPTER 394

TAXATION

HOUSE BILL 09-1043

BY REPRESENTATIVE(S) Ryden, Apuan, Fischer, Frangas, Gerou, Green, Hullinghorst, King S., Schafer S., Solano, Stephens, Summers, Todd, Vaad;
also SENATOR(S) Williams, Groff, Hudak.

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 MAKE-A-WISH FOUNDATION OF COLORADO FUND.

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 36
MAKE-A-WISH FOUNDATION OF COLORADO
VOLUNTARY CONTRIBUTION**

39-22-3601. Legislative declaration. (1) THE GENERAL ASSEMBLY HEREBY FINDS AND DECLARES THAT THE MAKE-A-WISH FOUNDATION OF COLORADO, A NONPROFIT ENTITY, GRANTS THE WISHES OF CHILDREN WITH LIFE-THREATENING MEDICAL CONDITIONS TO ENRICH THE HUMAN EXPERIENCE WITH HOPE, STRENGTH, AND JOY. THE GENERAL ASSEMBLY FURTHER FINDS THAT THE MAKE-A-WISH FOUNDATION OF COLORADO WILL CONSIDER THE WISH OF ANY CHILD DIAGNOSED WITH A LIFE-THREATENING MEDICAL CONDITION WHO IS BETWEEN THE AGES OF TWO AND A HALF AND EIGHTEEN AND LIVES ANYWHERE IN THE STATE. THE GENERAL ASSEMBLY FURTHER FINDS THAT THE MAKE-A-WISH FOUNDATION OF COLORADO USES VOLUNTEERS WHO MEET WITH AN ELIGIBLE CHILD AND HIS OR HER FAMILY TO DETERMINE THE CHILD'S TRUEST WISH, AND THE ENTIRE FAMILY PARTICIPATES IN THE CHILD'S WISH. THE GENERAL ASSEMBLY FURTHER FINDS THAT A CHILD'S WISH PROVIDES JOY, RESPITE, AND FAMILY HEALING AND PROVIDES RELIEF FROM THE CHILD'S ILLNESS. THE GENERAL ASSEMBLY FURTHER FINDS THAT THE HAPPINESS THE MAKE-A-WISH FOUNDATION OF COLORADO PROVIDES BY GRANTING WISHES GETS

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

WHOLE FAMILIES OUT OF HOSPITALS AND OFFERS THEM A TIME OF FUN AND TOGETHERNESS. THE GENERAL ASSEMBLY FURTHER FINDS THAT THE AVERAGE COST OF GRANTING A WISH IS SIX THOUSAND DOLLARS, ALTHOUGH SOME WISHES COST MUCH LESS, AND SOME COST MUCH MORE, AND THE MAKE-A-WISH FOUNDATION OF COLORADO RELIES ON IN-KIND GIFTS AND DONATIONS FROM INDIVIDUALS, GROUPS, AND CORPORATIONS AS WELL AS THE GENEROUS DONATION OF TIME FROM MANY VOLUNTEERS.

(2) IN ORDER TO ASSIST THE MAKE-A-WISH FOUNDATION OF COLORADO IN FULFILLING ITS MISSION, THE GENERAL ASSEMBLY RECOGNIZES THAT MANY CITIZENS OF COLORADO MAY BE WILLING TO PROVIDE MONEYS TO ASSIST IN THE MAKE-A-WISH FOUNDATION OF COLORADO'S EFFORTS. IT IS THEREFORE THE INTENT OF THE GENERAL ASSEMBLY TO PROVIDE COLORADO CITIZENS THE OPPORTUNITY TO SUPPORT THE EFFORTS OF THE MAKE-A-WISH FOUNDATION OF COLORADO BY ALLOWING CITIZENS TO MAKE A VOLUNTARY CONTRIBUTION ON THEIR STATE INCOME TAX RETURNS FOR SUCH PURPOSE.

39-22-3602. Voluntary contribution designation - procedure. FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2009, BUT PRIOR TO JANUARY 1, 2012, 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).

39-22-3603. Contributions credited to the Make-A-Wish Foundation of Colorado fund - creation - appropriation. (1) THE DEPARTMENT OF REVENUE SHALL DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED PURSUANT TO SECTION 39-22-3602 AND SHALL REPORT THAT AMOUNT TO THE STATE TREASURER AND TO THE GENERAL ASSEMBLY. THE STATE TREASURER SHALL CREDIT THAT AMOUNT TO THE MAKE-A-WISH FOUNDATION OF COLORADO 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 MAKE-A-WISH FOUNDATION OF COLORADO 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 MAKE-A-WISH FOUNDATION OF COLORADO, A COLORADO NONPROFIT ORGANIZATION.

39-22-3604. Repeal of part. THIS PART 36 IS REPEALED, EFFECTIVE JANUARY 1, 2013, 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 SAID DATE.

SECTION 2. Act subject to petition - 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 5, 2009, if adjournment sine die is on May 6, 2009); 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 2, 2009