

## CHAPTER 119

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**TAXATION**

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**SENATE BILL 12-055**

BY SENATOR(S) White, Aguilar, Giron, Guzman, Hudak, Newell, Nicholson, Spence, Steadman, Tochtrop, Williams S.;  
also REPRESENTATIVE(S) McCann, Fields, Hullinghorst, Massey, Schafer S., Todd.

**AN ACT**

**CONCERNING THE VOLUNTARY CONTRIBUTION DESIGNATION BENEFITING THE HEALTH FAIR FUND  
TO APPEAR ON THE STATE INDIVIDUAL INCOME TAX RETURN FORMS.**

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

**SECTION 1.** In Colorado Revised Statutes, 39-22-1001, **amend** (5) (b) (I) and (7); and **repeal** (6) as follows:

**39-22-1001. Limitation on the duration of voluntary contribution programs - queue - notice.** (5) For income tax years commencing on or after January 1, 2005, every voluntary contribution established in this article shall receive a minimum dollar amount of contributions in each income tax year as follows:

(b) (I) (A) 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 seventy-five 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 seventy-five thousand dollars in either the first or the second year that it appears on Colorado income tax returns.

(B) FOR THE PURPOSES OF SUB-SUBPARAGRAPH (A) OF THIS SUBPARAGRAPH (I), A VOLUNTARY CONTRIBUTION THAT PREVIOUSLY APPEARED ON INCOME TAX RETURNS AND WAS REMOVED FOR FAILURE TO RECEIVE THE REQUISITE AMOUNT OF CONTRIBUTIONS PURSUANT TO EITHER PARAGRAPH (a) OF THIS SUBSECTION (5) OR

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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.*

SUBPARAGRAPH (II) OF THIS PARAGRAPH (b) IS DEEMED TO BE APPEARING ON THE FORM "FOR THE FIRST TIME" IF THREE INCOME TAX YEARS OR MORE ELAPSES BETWEEN THE LAST YEAR THE VOLUNTARY CONTRIBUTION APPEARED ON THE FORM AND THE FIRST YEAR IT IS REPLACED ON THE FORM.

~~(6) No more than fifteen voluntary contributions shall appear on Colorado income tax returns in any income tax year.~~

~~(7) As specified in subsection (6) of this section,~~ No more than fifteen voluntary contributions shall appear on THE Colorado income tax return ~~forms~~ FORM in any income tax year. If the general assembly, acting by bill in any year, requires more voluntary contributions to appear on the income tax return form than there are lines available on the form, an existing voluntary contribution that is renewed or continued shall take precedence and be placed on the form over a voluntary contribution that does not appear on the form and is not being renewed or continued. Any voluntary contribution that does not appear on the form and is not being renewed or continued but does not take effect pursuant to this subsection (7) shall be placed in the queue created by subsection (8) of this section and shall only become effective in any year in which there is a line available on the income tax return form, as specified in subsection (8) of this section.

**SECTION 2.** In Colorado Revised Statutes, **amend** 39-22-3402 as follows:

**39-22-3402. Voluntary contribution designation - procedure.** For THE FIVE CONSECUTIVE income tax years ~~commencing on or after January 1, 2011, but prior to January 1, 2016~~ IMMEDIATELY FOLLOWING THE YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION WITH THE REVISOR OF STATUTES AS SPECIFIED IN SECTION 39-22-1001 (8) THAT A LINE HAS BECOME AVAILABLE AND THE 9HEALTH FAIR FUND VOLUNTARY CONTRIBUTION IS NEXT IN THE QUEUE, 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 9Health Fair fund created in section 39-22-3403.

**SECTION 3.** In Colorado Revised Statutes, **amend** 39-22-3404 as follows:

**39-22-3404. Repeal of part.** This part 34 is repealed, effective ~~January 1, 2017~~ JANUARY 1 OF THE SIXTH INCOME TAX YEAR FOLLOWING THE YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION WITH THE REVISOR OF STATUTES AS SPECIFIED IN SECTION 39-22-1001 (8) THAT A LINE HAS BECOME AVAILABLE AND THE 9HEALTH FAIR FUND VOLUNTARY CONTRIBUTION IS NEXT IN THE QUEUE, unless the voluntary contribution to the 9Health Fair fund established by section 39-22-3403 is continued or reestablished by the general assembly acting by bill prior to said date.

**SECTION 4. Act subject to petition - effective date.** This act takes effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly (August 8, 2012, if adjournment sine die is on May 9, 2012); except that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within such period, then the act, item, section, or part will not take effect

unless approved by the people at the general election to be held in November 2012 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

Approved: April 16, 2012