

CHAPTER 142

TAXATION

HOUSE BILL 12-1006

BY REPRESENTATIVE(S) Todd, Barker, Murray, Ramirez, Soper, Summers, Waller, Conti, Fields, Kerr A., Kerr J., Massey, Pabon, Pace, Priola, Schafer S., Singer, Vigil, Young;
also SENATOR(S) Spence, Aguilar, Bacon, Brophy, Giron, Roberts, Foster, Guzman, Heath, King S., Newell, Schwartz, Tochtrop, Williams S.

AN ACT

CONCERNING THE VOLUNTARY CONTRIBUTION DESIGNATION BENEFITING THE AMERICAN RED CROSS COLORADO DISASTER RESPONSE, READINESS, AND PREPAREDNESS FUND THAT APPEARS 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, **add** part 43 to article 22 of title 39 as follows:

PART 43
AMERICAN RED CROSS COLORADO DISASTER
RESPONSE, READINESS, AND PREPAREDNESS FUND
VOLUNTARY CONTRIBUTION

39-22-4301. Legislative declaration. (1) THE GENERAL ASSEMBLY HEREBY FINDS, DETERMINES, AND DECLARES THAT:

(a) THE AMERICAN RED CROSS IS A HUMANITARIAN ORGANIZATION THAT BRINGS TOGETHER WELL-TRAINED AND DEDICATED VOLUNTEERS AND PAID STAFF TO HELP PREVENT, PREPARE FOR, AND RESPOND TO EMERGENCIES;

(b) THE AMERICAN RED CROSS:

(I) HELPS MILITARY FAMILIES DELIVER MESSAGES TO THEIR LOVED ONES SERVING OUR NATION IN FOREIGN COUNTRIES; AND

(II) HAS BEEN INSTRUMENTAL IN ASSISTING VICTIMS OF DISASTERS AROUND THE

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

WORLD, INCLUDING FIRES, FLOODS, EARTHQUAKES, WARS, AND HURRICANES;

(c) UNDER THE LEADERSHIP OF THE AMERICAN RED CROSS, THOUSANDS OF VOLUNTEERS STAND READY TO ASSIST THOSE DISPLACED BY DISASTER, WHEREVER AND WHENEVER IT MAY STRIKE;

(d) IN COLORADO, THE AMERICAN RED CROSS HAS TRAINED TENS OF THOUSANDS OF CITIZENS IN FIRST AID, CARDIOPULMONARY RESUSCITATION, WATER SAFETY, AND OTHER LIFE-SAVING TECHNIQUES; AND

(e) IN THE 2011 FISCAL YEAR ALONE, THE AMERICAN RED CROSS COLORADO CHAPTERS:

(I) RESPONDED TO MORE THAN FOUR HUNDRED DISASTERS;

(II) ASSISTED NEARLY EIGHT HUNDRED FAMILIES AFFECTED BY DISASTER;

(III) ASSISTED MORE THAN FIVE THOUSAND MEMBERS OF THE UNITED STATES ARMED FORCES VIA EMERGENCY COMMUNICATIONS AND OTHER SERVICES;

(IV) TRAINED MORE THAN NINETY-EIGHT THOUSAND INDIVIDUALS IN CARDIOPULMONARY RESUSCITATION, FIRST AID, AND OTHER HEALTH AND SAFETY TECHNIQUES;

(V) GAVE PREPAREDNESS PRESENTATIONS AT EVENTS ATTENDED BY MORE THAN THIRTY THOUSAND INDIVIDUALS; AND

(VI) RELIED ON MORE THAN THREE THOUSAND VOLUNTEERS TO FULFILL THE AMERICAN RED CROSS MISSION.

(2) IN ORDER TO ASSIST THE AMERICAN RED CROSS COLORADO CHAPTERS IN FULFILLING THE MISSION OF THE AMERICAN RED CROSS, THE GENERAL ASSEMBLY RECOGNIZES THAT MANY CITIZENS OF COLORADO MAY BE WILLING TO PROVIDE MONEYS TO ASSIST IN ITS EFFORTS. IT IS THEREFORE THE INTENT OF THE GENERAL ASSEMBLY TO PROVIDE COLORADANS THE OPPORTUNITY TO SUPPORT THE EFFORTS OF THE AMERICAN RED CROSS COLORADO CHAPTERS BY ALLOWING CITIZENS TO MAKE A VOLUNTARY CONTRIBUTION ON THEIR STATE INCOME TAX RETURN FORM TO THE AMERICAN RED CROSS COLORADO DISASTER RESPONSE, READINESS, AND PREPAREDNESS FUND FOR SUCH A PURPOSE.

39-22-4302. Voluntary contribution designation - procedure - effective date.

FOR THE FIVE CONSECUTIVE INCOME TAX YEARS 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 AMERICAN RED CROSS COLORADO DISASTER RESPONSE, READINESS, AND PREPAREDNESS 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 AMERICAN RED CROSS COLORADO DISASTER RESPONSE, READINESS, AND PREPAREDNESS FUND CREATED IN SECTION 39-22-4303 (1).

39-22-4303. Contributions credited to the American Red Cross Colorado disaster response, readiness, and preparedness fund - creation - appropriation.

(1) THE DEPARTMENT OF REVENUE SHALL DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED PURSUANT TO SECTION 39-22-4302 AND SHALL REPORT THAT AMOUNT TO THE STATE TREASURER AND TO THE GENERAL ASSEMBLY. THE STATE TREASURER SHALL CREDIT THAT AMOUNT TO THE AMERICAN RED CROSS COLORADO DISASTER RESPONSE, READINESS, AND PREPAREDNESS 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 AMERICAN RED CROSS COLORADO DISASTER RESPONSE, READINESS, AND PREPAREDNESS 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 THE FISCAL YEAR, AFTER SUBTRACTING THE APPROPRIATION TO THE DEPARTMENT, SHALL BE TRANSFERRED TO THE AMERICAN RED CROSS COLORADO CHAPTERS.

39-22-4304. Repeal of part. THIS PART 43 IS REPEALED, EFFECTIVE 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 AMERICAN RED CROSS COLORADO DISASTER RESPONSE, READINESS, AND PREPAREDNESS FUND VOLUNTARY CONTRIBUTION IS NEXT IN THE QUEUE, UNLESS THE VOLUNTARY CONTRIBUTION TO THE AMERICAN RED CROSS COLORADO DISASTER RESPONSE, READINESS, AND PREPAREDNESS FUND ESTABLISHED BY THIS PART 43 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 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 26, 2012