

CHAPTER 133

TAXATION

HOUSE BILL 13-1237

BY REPRESENTATIVE(S) Young and Buckner, Conti, Court, Duran, Exum, Fields, Foote, Ginal, Hamner, Hullinghorst, Kagan, Labuda, Lebsack, May, McLachlan, Melton, Mitsch Bush, Moreno, Pabon, Primavera, Rosenthal, Ryden, Salazar, Schafer, Scott, Singer, Williams, Wilson, Wright, Ferrandino;
also SENATOR(S) Hodge, Kefalas, Kerr, Newell, Todd.

AN ACT

CONCERNING THE VOLUNTARY CONTRIBUTION BENEFITING THE SPECIAL OLYMPICS COLORADO 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, **recreate and reenact, with amendments**, part 18 of article 22 of title 39 as follows:

PART 18
SPECIAL OLYMPICS COLORADO
VOLUNTARY CONTRIBUTION

39-22-1801. Legislative declaration. THE GENERAL ASSEMBLY HEREBY FINDS, DETERMINES, AND DECLARES THAT SPECIAL OLYMPICS COLORADO PROVIDES CHILDREN AND ADULTS WITH DEVELOPMENTAL DISABILITIES WITH A UNIQUE OPPORTUNITY TO BUILD CONFIDENCE AND SOCIAL SKILLS THROUGH ATHLETIC COMPETITION. THE GENERAL ASSEMBLY RECOGNIZES THAT SPECIAL OLYMPICS COLORADO BENEFITS ALL COLORADANS BY HELPING CHILDREN AND ADULTS WITH DEVELOPMENTAL DISABILITIES SUCCESSFULLY INTEGRATE INTO SOCIETY AND BECOME USEFUL AND PRODUCTIVE CITIZENS. THE GENERAL ASSEMBLY FURTHER RECOGNIZES THAT CITIZENS OF COLORADO WOULD BE WILLING TO PROVIDE ADDITIONAL FUNDS TO THE SPECIAL OLYMPICS COLORADO PROGRAM IF GIVEN THE OPPORTUNITY. THEREFORE, THE GENERAL ASSEMBLY HAS ENACTED THIS PART 18 TO PROVIDE FUNDING TO THE SPECIAL OLYMPICS COLORADO PROGRAM THROUGH VOLUNTARY CONTRIBUTIONS ON STATE INDIVIDUAL INCOME TAX RETURNS.

39-22-1802. Voluntary contribution designation - procedure - effective date.

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

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 SPECIAL OLYMPICS COLORADO FUND VOLUNTARY CONTRIBUTION IS NEXT IN THE QUEUE, THE COLORADO STATE INDIVIDUAL INCOME TAX RETURN FORM MUST CONTAIN A LINE WHEREBY EACH INDIVIDUAL TAXPAYER MAY DESIGNATE THE AMOUNT OF THE CONTRIBUTION, IF ANY, THE INDIVIDUAL WISHES TO MAKE TO THE SPECIAL OLYMPICS COLORADO FUND CREATED IN SECTION 39-22-1803.

39-22-1803. Contributions credited to the Special Olympics Colorado fund - creation - appropriation. (1) THE DEPARTMENT OF REVENUE SHALL DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED PURSUANT TO SECTION 39-22-1802 AND SHALL REPORT SUCH AMOUNT TO THE STATE TREASURER. THE STATE TREASURER SHALL CREDIT SUCH AMOUNT TO THE SPECIAL OLYMPICS COLORADO FUND, WHICH FUND IS HEREBY CREATED IN THE STATE TREASURY. AT THE END OF EACH FISCAL YEAR, THE STATE TREASURER SHALL TRANSFER ALL DESIGNATED MONEYS IN THE FUND AND ALL INTEREST DERIVED FROM THE DEPOSIT AND INVESTMENT OF SUCH MONEYS TO SPECIAL OLYMPICS COLORADO. ALL INTEREST DERIVED FROM THE DEPOSIT AND INVESTMENT OF MONEYS IN THE FUND SHALL BE CREDITED TO THE FUND.

(2) SPECIAL OLYMPICS COLORADO SHALL USE MONEYS RECEIVED PURSUANT TO SUBSECTION (1) OF THIS SECTION ONLY FOR EQUIPMENT, TRAINING, COMPETITIONS, AND AWARDS FOR PARTICIPANTS IN THE SPECIAL OLYMPICS COLORADO PROGRAM.

39-22-1804. Repeal of part. THIS PART 18 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 SPECIAL OLYMPICS COLORADO FUND VOLUNTARY CONTRIBUTION IS NEXT IN THE QUEUE, UNLESS THE VOLUNTARY CONTRIBUTION TO THE SPECIAL OLYMPICS COLORADO FUND ESTABLISHED BY THIS PART 18 IS CONTINUED OR REESTABLISHED BY THE GENERAL ASSEMBLY ACTING BY BILL PRIOR TO SAID DATE.

SECTION 2. In Colorado Revised Statutes, 39-22-1001, **add** (10) as follows:

39-22-1001. Limitation on the duration of voluntary contribution programs - queue - notice. (10) ONE YEAR PRIOR TO THE DATE ON WHICH A VOLUNTARY CONTRIBUTION PROGRAM IS SCHEDULED TO REPEAL PURSUANT TO ITS SUNSET CLAUSE, THE DEPARTMENT OF REVENUE SHALL ELECTRONICALLY NOTIFY THE ORGANIZATION TO WHICH THAT VOLUNTARY CONTRIBUTION PROGRAM'S MONEYS ARE TRANSFERRED OF THE UPCOMING REPEAL.

SECTION 3. 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 7, 2013, if adjournment sine die is on May 8, 2013); 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 2014 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

Approved: April 19, 2013