

CHAPTER 45

TAXATION

SENATE BILL 13-029

BY SENATOR(S) Kerr, Aguilar, Carroll, Harvey, Heath, Kefalas, Newell, Schwartz, Steadman, Todd;
also REPRESENTATIVE(S) DeIGrosso, Fields, Fischer, Gardner, Gerou, Ginal, Hamner, Kraft-Tharp, May, McLachlan, Melton,
Mitsch Bush, Pabon, Peniston, Pettersen, Primavera, Saine, Salazar, Schafer, Singer, Williams, Young.

AN ACT

CONCERNING THE VOLUNTARY CONTRIBUTION DESIGNATION BENEFITING THE HABITAT FOR HUMANITY OF 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, **add** part 45 to article 22 of title 39 as follows:

PART 45
HABITAT FOR HUMANITY OF COLORADO
VOLUNTARY CONTRIBUTION

39-22-4501. Legislative declaration. (1) THE GENERAL ASSEMBLY HEREBY FINDS, DETERMINES, AND DECLARES THAT:

(a) HABITAT FOR HUMANITY IS AN ORGANIZATION THAT WELCOMES ALL PEOPLE, REGARDLESS OF RACE, RELIGION, ETHNICITY, OR ANY OTHER DIFFERENCE, TO BUILD AND REPAIR SIMPLE, DECENT, AFFORDABLE HOUSES FOR THOSE WHO LACK ADEQUATE SHELTER; AND

(b) HABITAT FOR HUMANITY OF COLORADO SUPPORTS ORGANIZATION AFFILIATES ACROSS THE STATE THAT PROVIDE HOME OWNERSHIP TO LOW-INCOME FAMILIES THAT COMMIT TO A PARTNERSHIP THAT INCLUDES SWEAT EQUITY, FINANCIAL TRAINING, AND A NO-INTEREST MORTGAGE.

(2) IN ORDER TO ASSIST HABITAT FOR HUMANITY OF COLORADO IN FULFILLING THE MISSION OF HABITAT FOR HUMANITY, THE GENERAL ASSEMBLY RECOGNIZES THAT MANY CITIZENS OF COLORADO MAY BE WILLING TO PROVIDE MONEYS TO

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

ASSIST IN ITS EFFORTS. IT IS THEREFORE THE INTENT OF THE GENERAL ASSEMBLY TO PROVIDE COLORADANS THE OPPORTUNITY TO SUPPORT THE EFFORTS OF HABITAT FOR HUMANITY OF COLORADO BY ALLOWING CITIZENS TO MAKE A VOLUNTARY CONTRIBUTION ON THEIR STATE INCOME TAX RETURN FORM TO THE HABITAT FOR HUMANITY OF COLORADO FUND FOR THAT PURPOSE.

39-22-4502. 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 ON THE INCOME TAX RETURN FORM HAS BECOME AVAILABLE AND THE HABITAT FOR HUMANITY OF COLORADO FUND VOLUNTARY CONTRIBUTION IS NEXT IN THE QUEUE ESTABLISHED PURSUANT TO SAID SECTION 39-22-1001 (8), 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 HABITAT FOR HUMANITY OF COLORADO FUND CREATED IN SECTION 39-22-4503 (1).

39-22-4503. Contributions credited to the Habitat for Humanity of Colorado fund - creation - appropriation.

(1) THE DEPARTMENT OF REVENUE SHALL DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED PURSUANT TO SECTION 39-22-4502 AND SHALL REPORT THAT AMOUNT TO THE STATE TREASURER AND TO THE GENERAL ASSEMBLY. THE STATE TREASURER SHALL CREDIT THAT AMOUNT TO THE HABITAT FOR HUMANITY 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 HABITAT FOR HUMANITY OF COLORADO FUND TO THE DEPARTMENT OF REVENUE ITS COSTS OF ADMINISTERING MONEYS DESIGNATED AS CONTRIBUTIONS TO THE FUND. AFTER SUBTRACTING THE APPROPRIATION TO THE DEPARTMENT, THE STATE TREASURER SHALL TRANSFER ALL MONEYS REMAINING IN THE FUND AT THE END OF THE FISCAL YEAR TO HABITAT FOR HUMANITY OF COLORADO, A COLORADO NONPROFIT ORGANIZATION.

39-22-4504. Repeal of part. THIS PART 45 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 HABITAT FOR HUMANITY OF COLORADO FUND VOLUNTARY CONTRIBUTION IS NEXT IN THE QUEUE, UNLESS THE HABITAT FOR HUMANITY OF COLORADO FUND ESTABLISHED BY THIS PART 45 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 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: March 15, 2013