

**First Regular Session  
Seventy-first General Assembly  
STATE OF COLORADO**

**INTRODUCED**

LLS NO. 17-1001.01 Kate Meyer x4348

**HOUSE BILL 17-1222**

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**HOUSE SPONSORSHIP**

**Landgraf,**

**SENATE SPONSORSHIP**

**Gardner,**

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**House Committees**  
Finance

**Senate Committees**

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**A BILL FOR AN ACT**

101      **CONCERNING A VOLUNTARY CONTRIBUTION DESIGNATION BENEFITING**  
102                    **THE FAMILY CAREGIVER SUPPORT FUND THAT APPEARS ON THE**  
103                    **STATE INDIVIDUAL TAX RETURN FORMS.**

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**Bill Summary**

*(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)*

The bill creates the family caregiver support fund (fund) in the state treasury. A voluntary contribution designation line for the fund will appear on the state individual income tax return form (form) for the 5 income tax years following the year that the executive director of the department of revenue (department) certifies to the revisor of statutes

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
*Capital letters indicate new material to be added to existing statute.*  
*Dashes through the words indicate deletions from existing statute.*

that:

! There is a space available on the form; and

! The fund is next in the queue.

Once the fund is placed on the form, the department is directed to determine annually the total amount contributed to the fund and report that amount to the state treasurer and the general assembly. The state treasurer is required to credit that amount to the fund, and the general assembly appropriates from the fund to the department the costs of administering moneys designated for the fund. After that amount is deducted, the moneys remaining in the fund at the end of a fiscal year are transferred to Easter Seals Colorado, a nonprofit organization.

Following the statutory 2-year grace period for new tax check-offs, the fund is required to achieve the minimum contribution amount of \$50,000 per year to remain on the form.

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

2 **SECTION 1.** In Colorado Revised Statutes, **add** part 48 to article  
3 22 of title 39 as follows:

4 PART 48

5 FAMILY CAREGIVER SUPPORT FUND

6 VOLUNTARY CONTRIBUTION

7 **39-22-4801. Legislative declaration.** (1) THE GENERAL  
8 ASSEMBLY HEREBY FINDS, DETERMINES, AND DECLARES THAT:

9 (a) APPROXIMATELY ONE MILLION TWO HUNDRED THOUSAND  
10 COLORADANS, OR NEARLY ONE IN FOUR, LIVE WITH A CHRONIC DISEASE OR  
11 DISABILITY;

12 (b) ONE IN SIX, OR AN ESTIMATED FIFTEEN PERCENT OF, CHILDREN  
13 AGES THREE TO SEVENTEEN YEARS HAVE AT LEAST ONE DEVELOPMENTAL  
14 DISABILITY;

15 (c) MORE THAN ONE AND ONE-HALF MILLION, OR THREE IN TEN,  
16 COLORADANS REQUIRE MENTAL HEALTH TREATMENT EACH YEAR;

17 (d) THE OLDER ADULT POPULATION IS GROWING AT A FASTER RATE

1 THAN THE GENERAL POPULATION;

2 (e) BY THE YEAR 2040, THE NUMBER OF RESIDENTS AGED SIXTY OR  
3 OLDER IN COLORADO IS EXPECTED TO DOUBLE FROM ONE IN EIGHT  
4 PERSONS TO ONE IN FOUR, OR AN ESTIMATED ONE MILLION THREE  
5 HUNDRED THOUSAND OLDER ADULTS, AND THE RAPID EXPANSION WITHIN  
6 THAT DEMOGRAPHIC MAY CREATE A STRAIN ON THE HEALTH CARE SECTOR,  
7 LONG-TERM SERVICES AND SUPPORTS, AND THE STATE;

8 (f) FAMILY CAREGIVERS, INCLUDING FAMILY MEMBERS AND  
9 FRIENDS, ARE THE MAIN PROVIDERS OF LONG-TERM SERVICES AND  
10 SUPPORTS TO OLDER ADULTS AND TO INDIVIDUALS LIVING WITH CHRONIC  
11 HEALTH CARE NEEDS OR DISABILITY;

12 (g) BY USING COMMUNITY PROGRAMS, SERVICES, AND SUPPORTS  
13 THAT REDUCE OR DEFER HEALTH CARE EXPENSES OR OUT-OF-HOME  
14 PLACEMENT, FAMILY CAREGIVERS, FAMILY CARE RECIPIENTS, AND  
15 COLORADO TAXPAYERS CAN ALL BENEFIT;

16 (h) HELPING COLORADANS "AGE IN PLACE", SAFELY AND  
17 INDEPENDENTLY, IS A PRIORITY FOR THE STATE'S LONG-TERM  
18 SUSTAINABILITY; AND

19 (i) EASTER SEALS COLORADO PROVIDES SUPPORT TO INDIVIDUALS  
20 AND FAMILIES WITH PROGRAMS AND SERVICES TO:

21 (I) ENHANCE INDIVIDUALS' QUALITY OF LIFE;

22 (II) CREATE OPPORTUNITIES FOR INDIVIDUALS LIVING WITH  
23 CHRONIC HEALTH CARE CHALLENGES TO ACHIEVE GREATER  
24 INDEPENDENCE; AND

25 (III) EMPOWER AND SUPPORT FAMILY CAREGIVERS AS THEY WORK  
26 TO ASSIST FAMILY MEMBERS LIVING WITH CHALLENGES POSED BY CHRONIC  
27 DISEASE, DISABILITY, AGING, OR OTHER SPECIAL NEEDS.

1           (2) THEREFORE, IT IS THE INTENT OF THE GENERAL ASSEMBLY TO  
2 PROVIDE COLORADO CITIZENS THE OPPORTUNITY TO SUPPORT THE  
3 EFFORTS OF EASTER SEALS COLORADO, A REGISTERED NONPROFIT  
4 ORGANIZATION PURSUANT TO SECTION 501 (c)(3) OF THE INTERNAL  
5 REVENUE CODE, AND SUPPORT SERVICES FOR INDIVIDUALS LIVING WITH  
6 CHRONIC HEALTH CARE NEEDS AND FAMILY CAREGIVERS BY ALLOWING  
7 CITIZENS TO MAKE VOLUNTARY CONTRIBUTIONS ON THEIR STATE INCOME  
8 TAX RETURN FORMS FOR THAT PURPOSE.

9           **39-22-4802. Voluntary contribution designation - procedure**  
10 **- effective date.** FOR THE FIVE CONSECUTIVE INCOME TAX YEARS  
11 IMMEDIATELY FOLLOWING THE YEAR IN WHICH THE EXECUTIVE DIRECTOR  
12 FILES WRITTEN CERTIFICATION WITH THE REVISOR OF STATUTES AS  
13 SPECIFIED IN SECTION 39-22-1001 (8) THAT A LINE ON THE INCOME TAX  
14 RETURN FORM HAS BECOME AVAILABLE AND THE FAMILY CAREGIVER  
15 SUPPORT FUND VOLUNTARY CONTRIBUTION IS NEXT IN THE QUEUE  
16 ESTABLISHED PURSUANT TO SAID SECTION 39-22-1001 (8), THE EXECUTIVE  
17 DIRECTOR SHALL ENSURE THAT THE COLORADO STATE INDIVIDUAL  
18 INCOME TAX RETURN FORM CONTAINS A LINE WHEREBY EACH INDIVIDUAL  
19 TAXPAYER MAY DESIGNATE THE AMOUNT OF THE CONTRIBUTION, IF ANY,  
20 THAT THE INDIVIDUAL WISHES TO MAKE TO THE FAMILY CAREGIVER  
21 SUPPORT FUND CREATED IN SECTION 39-22-4803 (1).

22           **39-22-4803. Contributions credited to the family caregiver**  
23 **support fund - creation - appropriation.** (1) THE DEPARTMENT OF  
24 REVENUE SHALL DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED  
25 PURSUANT TO SECTION 39-22-4802 AND SHALL REPORT THAT AMOUNT TO  
26 THE STATE TREASURER AND TO THE GENERAL ASSEMBLY. THE STATE  
27 TREASURER SHALL CREDIT THAT AMOUNT TO THE FAMILY CAREGIVER

1 SUPPORT FUND, WHICH IS HEREBY CREATED IN THE STATE TREASURY. THE  
2 STATE TREASURER SHALL CREDIT ALL INTEREST AND INCOME DERIVED  
3 FROM THE DEPOSIT AND INVESTMENT OF MONEY IN THE FAMILY  
4 CAREGIVER SUPPORT FUND TO THE FUND.

5 (2) THE GENERAL ASSEMBLY SHALL APPROPRIATE ANNUALLY  
6 FROM THE FAMILY CAREGIVER SUPPORT FUND TO THE DEPARTMENT OF  
7 REVENUE ITS COSTS OF ADMINISTERING MONEYS DESIGNATED AS  
8 CONTRIBUTIONS TO THE FUND. AFTER SUBTRACTING THE APPROPRIATION  
9 TO THE DEPARTMENT, THE STATE TREASURER SHALL TRANSFER ALL  
10 MONEY REMAINING IN THE FUND AT THE END OF THE FISCAL YEAR TO  
11 EASTER SEALS COLORADO, A REGISTERED NONPROFIT ORGANIZATION  
12 PURSUANT TO SECTION 501 (c)(3) OF THE INTERNAL REVENUE CODE.

13 **39-22-4804. Repeal of part.** THIS PART 48 IS REPEALED,  
14 EFFECTIVE JANUARY 1 OF THE SIXTH INCOME TAX YEAR FOLLOWING THE  
15 YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION  
16 WITH THE REVISOR OF STATUTES AS SPECIFIED IN SECTION 39-22-1001 (8)  
17 THAT A LINE HAS BECOME AVAILABLE AND THE FAMILY CAREGIVER  
18 SUPPORT FUND VOLUNTARY CONTRIBUTION IS NEXT IN THE QUEUE, UNLESS  
19 THE FAMILY CAREGIVER SUPPORT FUND ESTABLISHED BY THIS PART 48 IS  
20 CONTINUED OR REESTABLISHED BY THE GENERAL ASSEMBLY ACTING BY  
21 BILL BEFORE THAT DATE.

22 **SECTION 2. Act subject to petition - effective date.** This act  
23 takes effect at 12:01 a.m. on the day following the expiration of the  
24 ninety-day period after final adjournment of the general assembly (August  
25 9, 2017, if adjournment sine die is on May 10, 2017); except that, if a  
26 referendum petition is filed pursuant to section 1 (3) of article V of the  
27 state constitution against this act or an item, section, or part of this act

1 within such period, then the act, item, section, or part will not take effect  
2 unless approved by the people at the general election to be held in  
3 November 2018 and, in such case, will take effect on the date of the  
4 official declaration of the vote thereon by the governor.