

## CHAPTER 346

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**TAXATION**

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**HOUSE BILL 17-1222**

BY REPRESENTATIVE(S) Landgraf, Arndt, Carver, Catlin, Ginal, Gray, Hamner, Herod, Hooton, Jackson, Kennedy, Kraft-Tharp, Lebsack, Lontine, Melton, Saine, Salazar, Young;  
also SENATOR(S) Gardner, Aguilar, Fields, Jones, Kefalas, Merrifield, Todd.

**AN ACT**

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

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

**SECTION 1.** In Colorado Revised Statutes, **add** part 49 to article 22 of title 39 as follows:

PART 49  
FAMILY CAREGIVER SUPPORT FUND  
VOLUNTARY CONTRIBUTION

**39-22-4901. Legislative declaration.** (1) THE GENERAL ASSEMBLY HEREBY FINDS, DETERMINES, AND DECLARES THAT:

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

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

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

(d) THE OLDER ADULT POPULATION IS GROWING AT A FASTER RATE THAN THE GENERAL POPULATION;

(e) BY THE YEAR 2040, THE NUMBER OF RESIDENTS AGED SIXTY OR OLDER IN

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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.*

COLORADO IS EXPECTED TO DOUBLE FROM ONE IN EIGHT PERSONS TO ONE IN FOUR, OR AN ESTIMATED ONE MILLION THREE HUNDRED THOUSAND OLDER ADULTS, AND THE RAPID EXPANSION WITHIN THAT DEMOGRAPHIC MAY CREATE A STRAIN ON THE HEALTH CARE SECTOR, LONG-TERM SERVICES AND SUPPORTS, AND THE STATE;

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

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

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

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

(I) ENHANCE INDIVIDUALS' QUALITY OF LIFE;

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

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

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

**39-22-4902. 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 FAMILY CAREGIVER SUPPORT FUND VOLUNTARY CONTRIBUTION IS NEXT IN THE QUEUE ESTABLISHED PURSUANT TO SAID SECTION 39-22-1001 (8), THE EXECUTIVE DIRECTOR SHALL ENSURE THAT THE COLORADO STATE INDIVIDUAL INCOME TAX RETURN FORM CONTAINS A LINE WHEREBY EACH INDIVIDUAL TAXPAYER MAY DESIGNATE THE AMOUNT OF THE CONTRIBUTION, IF ANY, THAT THE INDIVIDUAL WISHES TO MAKE TO THE FAMILY CAREGIVER SUPPORT FUND CREATED IN SECTION 39-22-4903 (1).

**39-22-4903. Contributions credited to the family caregiver support fund - creation - appropriation.** (1) THE DEPARTMENT OF REVENUE SHALL DETERMINE

ANNUALLY THE TOTAL AMOUNT DESIGNATED PURSUANT TO SECTION 39-22-4902 AND SHALL REPORT THAT AMOUNT TO THE STATE TREASURER AND TO THE GENERAL ASSEMBLY. THE STATE TREASURER SHALL CREDIT THAT AMOUNT TO THE FAMILY CAREGIVER SUPPORT FUND, WHICH IS HEREBY CREATED IN THE STATE TREASURY. THE STATE TREASURER SHALL CREDIT ALL INTEREST AND INCOME DERIVED FROM THE DEPOSIT AND INVESTMENT OF MONEY IN THE FAMILY CAREGIVER SUPPORT FUND TO THE FUND.

(2) THE GENERAL ASSEMBLY SHALL APPROPRIATE ANNUALLY FROM THE FAMILY CAREGIVER SUPPORT 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 MONEY REMAINING IN THE FUND AT THE END OF THE FISCAL YEAR TO EASTER SEALS COLORADO, A REGISTERED NONPROFIT ORGANIZATION PURSUANT TO SECTION 501 (c)(3) OF THE INTERNAL REVENUE CODE.

**39-22-4904. Repeal of part.** THIS PART 49 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 FAMILY CAREGIVER SUPPORT FUND VOLUNTARY CONTRIBUTION IS NEXT IN THE QUEUE, UNLESS THE FAMILY CAREGIVER SUPPORT FUND ESTABLISHED BY THIS PART 49 IS CONTINUED OR REESTABLISHED BY THE GENERAL ASSEMBLY ACTING BY BILL BEFORE THAT 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 9, 2017, if adjournment sine die is on May 10, 2017); 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 2018 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

Approved: June 5, 2017