

Second Regular Session
Seventy-second General Assembly
STATE OF COLORADO

INTRODUCED

LLS NO. 20-0465.01 Megan Waples x4348

HOUSE BILL 20-1049

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A BILL FOR AN ACT

101 CONCERNING THE REAUTHORIZATION OF THE VOLUNTARY
102 CONTRIBUTION ON STATE INDIVIDUAL INCOME TAX RETURNS
103 FOR THE HABITAT FOR HUMANITY OF COLORADO FUND.

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 reauthorizes the Habitat for Humanity of Colorado fund (fund) income tax check-off for an additional 5 years. The fund first appeared on the list of voluntary contributions on the Colorado income tax forms for income tax year 2015. Under current law, it will come off of the form following income tax year 2019. The bill reauthorizes the

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

fund to remain on the form for income tax years 2019 through 2024, and extends the repeal of the relevant statutes to January 1, 2026.

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

2 **SECTION 1.** In Colorado Revised Statutes, **amend** 39-22-4502
3 as follows:

4 **39-22-4502. Voluntary contribution designation - procedure**
5 **- effective date.** For the five consecutive income tax years immediately
6 following the year in which the executive director files written
7 certification with the revisor of statutes as specified in section 39-22-1001
8 (8) that a line on the income tax return form has become available and the
9 Habitat for Humanity of Colorado fund voluntary contribution is next in
10 the queue established pursuant to said section 39-22-1001 (8),
11 COMMENCING ON OR AFTER JANUARY 1, 2019, BUT PRIOR TO JANUARY 1,
12 2025, the Colorado state individual income tax return form shall contain
13 a line whereby each individual taxpayer may designate the amount of the
14 contribution, if any, the individual wishes to make to the Habitat for
15 Humanity of Colorado fund created in section 39-22-4503 (1).

16 **SECTION 2.** In Colorado Revised Statutes, **amend** 39-22-4504
17 as follows:

18 **39-22-4504. Repeal of part.** This part 45 is repealed, effective
19 January 1 of the sixth income tax year following the year in which the
20 executive director files written certification with the revisor of statutes as
21 specified in section 39-22-1001 (8) that a line has become available and
22 the Habitat for Humanity of Colorado fund voluntary contribution is next
23 in the queue, JANUARY 1, 2026, unless the Habitat for Humanity of
24 Colorado fund established by this part 45 is continued or reestablished by
25 the general assembly acting by bill prior to said date.

1 **SECTION 3. Act subject to petition - effective date.** This act
2 takes effect at 12:01 a.m. on the day following the expiration of the
3 ninety-day period after final adjournment of the general assembly (August
4 5, 2020, if adjournment sine die is on May 6, 2020); except that, if a
5 referendum petition is filed pursuant to section 1 (3) of article V of the
6 state constitution against this act or an item, section, or part of this act
7 within such period, then the act, item, section, or part will not take effect
8 unless approved by the people at the general election to be held in
9 November 2020 and, in such case, will take effect on the date of the
10 official declaration of the vote thereon by the governor.