

Second Regular Session  
Seventy-second General Assembly  
STATE OF COLORADO

**REENGROSSED**

*This Version Includes All Amendments  
Adopted in the House of Introduction*

LLS NO. 20-1288.01 Pierce Lively x2059

**SENATE BILL 20-208**

**SENATE SPONSORSHIP**

**Story and Coram,** Bridges, Crowder, Gonzales, Moreno, Priola, Todd

**HOUSE SPONSORSHIP**

**Cutter and Duran,**

**Senate Committees**  
Finance

**House Committees**

**A BILL FOR AN ACT**

101 **CONCERNING THE EXTENSION OF THE PERIOD OF TIME THAT**  
102 **VOLUNTARY CONTRIBUTIONS THAT ARE SET TO EXPIRE IN 2020**  
103 **WILL APPEAR ON THE STATE INDIVIDUAL TAX RETURN FORM.**

**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 voluntary contributions to the American Red Cross Colorado disaster response, readiness, and preparedness fund, Colorado domestic abuse program fund, Habitat for Humanity of Colorado fund, pet overpopulation fund, and Special Olympics Colorado fund are currently scheduled to appear on the state income tax return form for income tax

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.*

SENATE  
3rd Reading Unamended  
June 2, 2020

SENATE  
2nd Reading Unamended  
June 1, 2020

years beginning prior to January 1, 2020. The contributions are set to repeal unless they are continued. The bill reauthorizes the funds to remain on the form so long as they meet the existing statutory requirement that a voluntary contribution fund must receive at least \$50,000 in contributions each tax year.

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

2           **SECTION 1.** In Colorado Revised Statutes, 39-22-1001, **amend**  
3 (1)(b) as follows:

4           **39-22-1001. Limitations on voluntary contribution programs**  
5 **- queue - notice - reestablishment of certain programs.** (1) (b) ~~There~~  
6 ~~shall be no requirement for a sunset clause for the homeless prevention~~  
7 ~~activities program fund voluntary contribution established in part 13 of~~  
8 ~~this article 22, the western slope military veterans' cemetery voluntary~~  
9 ~~contribution established in part 19 of this article 22, or the donate to a~~  
10 ~~Colorado nonprofit fund voluntary contribution established in part 51 of~~  
11 ~~this article 22.~~ All other voluntary contribution programs shall remain on  
12 Colorado income tax returns for the income tax years specified in the part  
13 in which the voluntary contribution is established and shall be repealed  
14 or reestablished as directed in such part; EXCEPT THAT, THERE SHALL BE  
15 NO REQUIREMENT FOR A SUNSET CLAUSE FOR:

16           (I) THE COLORADO DOMESTIC ABUSE PROGRAM FUND VOLUNTARY  
17 CONTRIBUTION ESTABLISHED IN PART 8 OF THIS ARTICLE 22;

18           (II) THE HOMELESS PREVENTION ACTIVITIES PROGRAM FUND  
19 VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 13 OF THIS ARTICLE 22;

20           (III) THE SPECIAL OLYMPICS COLORADO FUND VOLUNTARY  
21 CONTRIBUTION ESTABLISHED IN PART 18 OF THIS ARTICLE 22;

22           (IV) THE WESTERN SLOPE MILITARY VETERANS' CEMETERY  
23 VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 19 OF THIS ARTICLE 22;

1 (V) THE PET OVERPOPULATION FUND VOLUNTARY CONTRIBUTION  
2 ESTABLISHED IN PART 22 OF THIS ARTICLE 22;

3 (VI) THE AMERICAN RED CROSS COLORADO DISASTER RESPONSE,  
4 READINESS, AND PREPAREDNESS FUND ESTABLISHED IN PART 43 OF THIS  
5 ARTICLE 22;

6 (VII) THE HABITAT FOR HUMANITY OF COLORADO FUND  
7 VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 45 OF THIS ARTICLE 22;  
8 AND

9 (VIII) THE DONATE TO A COLORADO NONPROFIT FUND  
10 VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 51 OF THIS ARTICLE 22.

11 **SECTION 2.** In Colorado Revised Statutes, **amend** 39-22-801 as  
12 follows:

13 **39-22-801. Voluntary contribution designation - procedure.**  
14 For income tax years commencing on or after January 1, 2010, ~~but prior~~  
15 ~~to January 1, 2020, each~~ THE Colorado state individual income tax return  
16 form ~~shall~~ MUST contain a line whereby each individual taxpayer may  
17 designate the amount of the contribution, if any, the taxpayer wishes to  
18 make to the Colorado domestic abuse program fund created in section  
19 39-22-802.

20 **SECTION 3.** In Colorado Revised Statutes, **amend** 39-22-803 as  
21 follows:

22 **39-22-803. Repeal of part.** This part 8 is repealed, effective  
23 January 1 ~~2021, unless~~ OF THE INCOME TAX YEAR FOLLOWING THE YEAR  
24 IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION WITH  
25 THE REVISOR OF STATUTES THAT the ~~voluntary contribution to the~~  
26 Colorado domestic abuse program fund ~~established in section 39-22-802~~  
27 ~~is continued or reestablished by the general assembly acting by bill prior~~

1 ~~to said date~~ VOLUNTARY CONTRIBUTION WILL NO LONGER APPEAR ON THE  
2 INDIVIDUAL INCOME TAX RETURN FORM DUE TO A FAILURE TO MEET THE  
3 REQUIREMENTS OF SECTION 39-22-1001 (5)(a).

4 **SECTION 4.** In Colorado Revised Statutes, **amend** 39-22-1802  
5 as follows:

6 **39-22-1802. Voluntary contribution designation - procedure**  
7 **- effective date.** ~~For the five consecutive income tax years immediately~~  
8 ~~following the year in which the executive director files written~~  
9 ~~certification with the revisor of statutes as specified in section 39-22-1001~~  
10 ~~(8) that a line has become available and the Special Olympics Colorado~~  
11 ~~fund voluntary contribution is next in the queue;~~ FOR INCOME TAX YEARS  
12 COMMENCING ON OR AFTER JANUARY 1, 2019, the Colorado state  
13 individual income tax return form must contain a line whereby each  
14 individual taxpayer may designate the amount of the contribution, if any,  
15 the ~~individual~~ TAXPAYER wishes to make to the Special Olympics  
16 Colorado fund created in section 39-22-1803.

17 **SECTION 5.** In Colorado Revised Statutes, **amend** 39-22-1804  
18 as follows:

19 **39-22-1804. Repeal of part.** This part 18 is repealed, effective  
20 January 1 of the ~~sixth~~ income tax year following the year in which the  
21 executive director files written certification with the revisor of statutes ~~as~~  
22 ~~specified in section 39-22-1001 (8) that a line has become available and~~  
23 ~~THAT the Special Olympics Colorado fund voluntary contribution is next~~  
24 ~~in the queue, unless the voluntary contribution to the Special Olympics~~  
25 ~~Colorado fund established by this part 18 is continued or reestablished by~~  
26 ~~the general assembly acting by bill prior to said date~~ WILL NO LONGER  
27 APPEAR ON THE INDIVIDUAL INCOME TAX RETURN FORM DUE TO A FAILURE

1 TO MEET THE REQUIREMENTS OF SECTION 39-22-1001 (5)(a).

2 **SECTION 6.** In Colorado Revised Statutes, **amend** 39-22-2201  
3 as follows:

4 **39-22-2201. Voluntary contribution designation - procedure.**  
5 For income tax years commencing on or after January 1, 2010, ~~but prior~~  
6 ~~to January 1, 2020, each~~ THE Colorado state individual income tax return  
7 form ~~shall~~ MUST contain a line whereby each individual taxpayer may  
8 designate the amount of the contribution, if any, the taxpayer wishes to  
9 make to the pet overpopulation fund CREATED IN SECTION 35-80-116.5  
10 (5).

11 **SECTION 7.** In Colorado Revised Statutes, **amend** 39-22-2203  
12 as follows:

13 **39-22-2203. Repeal of part.** This part 22 is repealed, effective  
14 January 1 2021, ~~unless the voluntary contribution to the pet~~  
15 ~~overpopulation fund established by section 39-22-2201 is continued or~~  
16 ~~reestablished by the general assembly acting by bill prior to said date~~ OF  
17 THE INCOME TAX YEAR FOLLOWING THE YEAR IN WHICH THE EXECUTIVE  
18 DIRECTOR FILES WRITTEN CERTIFICATION WITH THE REVISOR OF STATUTES  
19 THAT THE PET OVERPOPULATION FUND VOLUNTARY CONTRIBUTION WILL  
20 NO LONGER APPEAR ON THE INDIVIDUAL INCOME TAX RETURN FORM DUE  
21 TO A FAILURE TO MEET THE REQUIREMENTS OF SECTION 39-22-1001 (5)(a).

22 **SECTION 8.** In Colorado Revised Statutes, **amend** 39-22-4302  
23 as follows:

24 **39-22-4302. Voluntary contribution designation - procedure**  
25 **- effective date.** ~~For the five consecutive income tax years immediately~~  
26 ~~following the year in which the executive director files written~~  
27 ~~certification with the revisor of statutes as specified in section 39-22-1001~~

1 ~~(8) that a line has become available and the American Red Cross~~  
2 ~~Colorado disaster response, readiness, and preparedness fund voluntary~~  
3 ~~contribution is next in the queue, the~~ FOR INCOME TAX YEARS  
4 COMMENCING ON OR AFTER JANUARY 1, 2019, THE Colorado state  
5 individual income tax return form ~~shall~~ MUST contain a line whereby each  
6 individual taxpayer may designate the amount of the contribution, if any,  
7 the ~~individual~~ TAXPAYER wishes to make to the American Red Cross  
8 Colorado disaster response, readiness, and preparedness fund created in  
9 section 39-22-4303 (1).

10 **SECTION 9.** In Colorado Revised Statutes, **amend** 39-22-4304  
11 as follows:

12 **39-22-4304. Repeal of part.** This part 43 is repealed, effective  
13 January 1 of the ~~sixth~~ income tax year following the year in which the  
14 executive director files written certification with the revisor of statutes ~~as~~  
15 ~~specified in section 39-22-1001 (8) that a line has become available and~~  
16 THAT the American Red Cross Colorado disaster response, readiness, and  
17 preparedness fund voluntary contribution is next in the queue, ~~unless the~~  
18 ~~voluntary contribution to the American Red Cross Colorado disaster~~  
19 ~~response, readiness, and preparedness fund established by this part 43 is~~  
20 ~~continued or reestablished by the general assembly acting by bill prior to~~  
21 ~~said date~~ WILL NO LONGER APPEAR ON THE INDIVIDUAL INCOME TAX  
22 RETURN FORM DUE TO A FAILURE TO MEET THE REQUIREMENTS OF SECTION  
23 39-22-1001 (5)(a).

24 **SECTION 10.** In Colorado Revised Statutes, **amend** 39-22-4502  
25 as follows:

26 **39-22-4502. Voluntary contribution designation - procedure**  
27 **- effective date.** For the five consecutive income tax years immediately

1 following the year in which the executive director files written  
2 certification with the revisor of statutes as specified in section 39-22-1001  
3 (8) that a line on the income tax return form has become available and the  
4 Habitat for Humanity of Colorado fund voluntary contribution is next in  
5 the queue established pursuant to said section 39-22-1001 (8); FOR  
6 INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2019, the  
7 Colorado state individual income tax return form shall MUST contain a  
8 line whereby each individual taxpayer may designate the amount of the  
9 contribution, if any, the individual TAXPAYER wishes to make to the  
10 Habitat for Humanity of Colorado fund created in section 39-22-4503 (1).

11 **SECTION 11.** In Colorado Revised Statutes, **amend** 39-22-4504  
12 as follows:

13 **39-22-4504. Repeal of part.** This part 45 is repealed, effective  
14 January 1 of the sixth income tax year following the year in which the  
15 executive director files written certification with the revisor of statutes as  
16 specified in section 39-22-1001 (8) that a line has become available and  
17 THAT the Habitat for Humanity of Colorado fund voluntary contribution  
18 is next in the queue, unless the Habitat for Humanity of Colorado fund  
19 established by this part 45 is continued or reestablished by the general  
20 assembly acting by bill prior to said date WILL NO LONGER APPEAR ON THE  
21 INDIVIDUAL INCOME TAX RETURN FORM DUE TO A FAILURE TO MEET THE  
22 REQUIREMENTS OF SECTION 39-22-1001 (5)(a).

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

1 act within such period, then the act, item, section, or part will not take  
2 effect unless approved by the people at the general election to be held in  
3 November 2022 and, in such case, will take effect on the date of the  
4 official declaration of the vote thereon by the governor.