

**Second Regular Session
Seventy-third General Assembly
STATE OF COLORADO**

REREVISED

*This Version Includes All Amendments
Adopted in the Second House*

LLS NO. 22-0420.01 Jessica Herrera x4218

HOUSE BILL 22-1016

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Appropriations

Senate Committees

Finance
Appropriations

A BILL FOR AN ACT

101 **CONCERNING A VOLUNTARY CONTRIBUTION DESIGNATION BENEFITING**
102 **THE FEEDING COLORADO FUND THAT APPEARS ON THE STATE**
103 **INDIVIDUAL INCOME TAX RETURN FORMS, AND, IN CONNECTION**
104 **THEREWITH, MAKING AN APPROPRIATION.**

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 Feeding Colorado 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

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
April 4, 2022

SENATE
2nd Reading Unamended
April 1, 2022

HOUSE
3rd Reading Unamended
March 4, 2022

HOUSE
Amended 2nd Reading
March 3, 2022

income tax years following the year that the executive director of the department of revenue (department) certifies to the revisor of statutes that there is space available on the form and that 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 money designated for the fund. After that amount is deducted, the money remaining in the fund at the end of a fiscal year is transferred to Feeding Colorado.

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.

The fund is repealed on the sixth income tax year following the year in which the director files the certification, unless it is continued by the general assembly before then.

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

2 **SECTION 1.** In Colorado Revised Statutes, **add** part 53 to article
3 22 of title 39 as follows:

4 PART 53

5 FEEDING COLORADO

6 VOLUNTARY CONTRIBUTION

7 **39-22-5301. Legislative declaration.** (1) THE GENERAL
8 ASSEMBLY HEREBY FINDS AND DECLARES THAT:

9 (a) FEEDING COLORADO IS AN ASSOCIATION OF THE FIVE FEEDING
10 AMERICA FOOD BANKS SERVING ALL COLORADO. MEMBER FOOD BANKS
11 INCLUDE CARE AND SHARE FOOD BANK FOR SOUTHERN COLORADO,
12 COMMUNITY FOOD SHARE, FOOD BANK FOR LARIMER COUNTY, FOOD
13 BANK FOR THE ROCKIES, AND WELD FOOD BANK.

14 (b) FEEDING COLORADO DISTRIBUTES MEALS TO CHILDREN, OLDER
15 ADULTS, AND FAMILIES IN NEED ACROSS ALL COUNTIES IN COLORADO IN
16 AN EFFORT TO CATALYZE A MOVEMENT AGAINST HUNGER IN COLORADO.

1 (c) IN ORDER TO ASSIST FEEDING COLORADO IN FULFILLING ITS
2 MISSION, THE GENERAL ASSEMBLY RECOGNIZES THAT MANY CITIZENS OF
3 COLORADO MAY BE WILLING TO PROVIDE MONEY TO ASSIST IN ITS
4 EFFORTS. IT IS THEREFORE THE INTENT OF THE GENERAL ASSEMBLY TO
5 PROVIDE COLORADANS THE OPPORTUNITY TO SUPPORT THE EFFORTS OF
6 FEEDING COLORADO BY ALLOWING CITIZENS TO MAKE A VOLUNTARY
7 CONTRIBUTION ON THEIR STATE INCOME TAX RETURN FORM TO THE
8 FEEDING COLORADO FUND FOR THAT PURPOSE.

9 **39-22-5302. 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 THAT THE FEEDING
15 COLORADO VOLUNTARY CONTRIBUTION FUND IS NEXT IN THE QUEUE
16 ESTABLISHED PURSUANT TO 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 FEEDING COLORADO FUND
21 CREATED IN SECTION 39-22-5303.

22 **39-22-5303. Contributions credited to Feeding Colorado fund**
23 **- creation - appropriation.** (1) THE DEPARTMENT OF REVENUE SHALL
24 DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED PURSUANT TO
25 SECTION 39-22-5302 AND SHALL REPORT THAT AMOUNT TO THE STATE
26 TREASURER AND TO THE GENERAL ASSEMBLY. THE STATE TREASURER
27 SHALL CREDIT THAT AMOUNT TO THE FEEDING COLORADO FUND, WHICH

1 FUND IS HEREBY CREATED IN THE STATE TREASURY. ALL INTEREST
2 DERIVED FROM THE DEPOSIT AND INVESTMENT OF MONEY IN THE FUND
3 SHALL BE CREDITED TO THE FUND.

4 (2) THE GENERAL ASSEMBLY SHALL APPROPRIATE ANNUALLY
5 FROM THE FEEDING COLORADO FUND TO THE DEPARTMENT OF REVENUE
6 ITS COSTS OF ADMINISTERING MONEY DESIGNATED AS CONTRIBUTIONS TO
7 THE FUND. AFTER SUBTRACTING THE APPROPRIATION TO THE
8 DEPARTMENT, THE STATE TREASURER SHALL TRANSFER ALL MONEY
9 REMAINING IN THE FUND AT THE END OF THE FISCAL YEAR TO FEEDING
10 COLORADO.

11 **39-22-5304. Repeal of part.** THIS PART 53 IS REPEALED,
12 EFFECTIVE JANUARY 1 OF THE SIXTH INCOME TAX YEAR FOLLOWING THE
13 YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION
14 WITH THE REVISOR OF STATUTES AS SPECIFIED IN SECTION 39-22-1001 (8)
15 THAT A LINE HAS BECOME AVAILABLE AND THE FEEDING COLORADO FUND
16 VOLUNTARY CONTRIBUTION IS NEXT IN THE QUEUE, UNLESS THE FEEDING
17 COLORADO FUND ESTABLISHED BY THIS PART 53 IS CONTINUED OR
18 REESTABLISHED BY THE GENERAL ASSEMBLY ACTING BY BILL BEFORE
19 THAT DATE.

20 **SECTION 2. Appropriation.** For the 2022-23 state fiscal year,
21 \$10,513 is appropriated to the department of revenue for use by the
22 taxation business group. This appropriation is from the feeding Colorado
23 fund created in section 39-22-5303, C.R.S. To implement this act, the
24 group may use this appropriation for tax administration IT system
25 (gentax) support.

26 **SECTION 3. Act subject to petition - effective date.** This act
27 takes effect at 12:01 a.m. on the day following the expiration of the

1 ninety-day period after final adjournment of the general assembly; except
2 that, if a referendum petition is filed pursuant to section 1 (3) of article V
3 of the state constitution against this act or an item, section, or part of this
4 act within such period, then the act, item, section, or part will not take
5 effect unless approved by the people at the general election to be held in
6 November 2022 and, in such case, will take effect on the date of the
7 official declaration of the vote thereon by the governor.