

CHAPTER 120

TAXATION

HOUSE BILL 22-1016

BY REPRESENTATIVE(S) Carver and McLachlan, Bernett, Bird, Boesenecker, Caraveo, Catlin, Cutter, Esgar, Exum, Froelich, Gray, Herod, Hooton, Jodeh, Kipp, Lindsay, Lontine, McCluskie, McCormick, McKean, Michaelson Jenet, Pico, Rich, Ricks, Roberts, Sirota, Snyder, Titone, Valdez A., Valdez D., Van Beber, Weissman, Young;
also SENATOR(S) Hisey and Fields, Buckner, Ginal, Gonzales, Hansen, Jaquez Lewis, Kolker, Lee, Moreno, Pettersen, Priola, Rankin, Story, Winter, Woodward, Zenzinger, Fenberg.

AN ACT

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

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

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

**PART 53
FEEDING COLORADO
VOLUNTARY CONTRIBUTION**

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

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

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

(c) IN ORDER TO ASSIST FEEDING COLORADO IN FULFILLING ITS MISSION, THE

Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.

GENERAL ASSEMBLY RECOGNIZES THAT MANY CITIZENS OF COLORADO MAY BE WILLING TO PROVIDE MONEY TO ASSIST IN ITS EFFORTS. IT IS THEREFORE THE INTENT OF THE GENERAL ASSEMBLY TO PROVIDE COLORADANS THE OPPORTUNITY TO SUPPORT THE EFFORTS OF FEEDING COLORADO BY ALLOWING CITIZENS TO MAKE A VOLUNTARY CONTRIBUTION ON THEIR STATE INCOME TAX RETURN FORM TO THE FEEDING COLORADO FUND FOR THAT PURPOSE.

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

39-22-5303. Contributions credited to Feeding Colorado fund - creation - appropriation.

(1) THE DEPARTMENT OF REVENUE SHALL DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED PURSUANT TO SECTION 39-22-5302 AND SHALL REPORT THAT AMOUNT TO THE STATE TREASURER AND TO THE GENERAL ASSEMBLY. THE STATE TREASURER SHALL CREDIT THAT AMOUNT TO THE FEEDING COLORADO FUND, WHICH FUND IS HEREBY CREATED IN THE STATE TREASURY. ALL INTEREST DERIVED FROM THE DEPOSIT AND INVESTMENT OF MONEY IN THE FUND SHALL BE CREDITED TO THE FUND.

(2) THE GENERAL ASSEMBLY SHALL APPROPRIATE ANNUALLY FROM THE FEEDING COLORADO FUND TO THE DEPARTMENT OF REVENUE ITS COSTS OF ADMINISTERING MONEY 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 FEEDING COLORADO.

39-22-5304. Repeal of part. THIS PART 53 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 FEEDING COLORADO FUND VOLUNTARY CONTRIBUTION IS NEXT IN THE QUEUE, UNLESS THE FEEDING COLORADO FUND ESTABLISHED BY THIS PART 53 IS CONTINUED OR REESTABLISHED BY THE GENERAL ASSEMBLY ACTING BY BILL BEFORE THAT DATE.

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

SECTION 3. 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; 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 2022 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

Approved: April 21, 2022