

## CHAPTER 295

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**TAXATION**


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## SENATE BILL 22-166

BY SENATOR(S) Donovan, Bridges, Buckner, Fields, Ginal, Hisey, Jaquez Lewis, Kolker, Moreno, Simpson, Story, Winter, Fenberg;  
 also REPRESENTATIVE(S) McCormick and Will, Amabile, Bernett, Bird, Boesenecker, Exum, Herod, Hooton, Kipp, Lindsay, Lontine, McCluskie, McLachlan, Rich, Ricks, Roberts, Snyder, Titone, Valdez D.

## AN ACT

**CONCERNING THE PERMANENT EXTENSION OF THE PERIOD OF TIME THAT THE COLORADO NONGAME CONSERVATION AND WILDLIFE RESTORATION CASH FUND VOLUNTARY CONTRIBUTION CHECK-OFF PROGRAM WILL APPEAR ON THE STATE INDIVIDUAL TAX RETURN FORM.**

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

**SECTION 1.** In Colorado Revised Statutes, **amend** 39-22-702 as follows:

**39-22-702. Voluntary contribution designation - procedure.** For income tax years commencing on or after January 1, 2017, ~~but prior to January 1, 2022~~, the executive director shall ensure that each Colorado state individual income tax return form contains a line whereby each individual taxpayer may designate the amount of the contribution, if any, the individual wishes to make to the Colorado nongame conservation and wildlife restoration cash fund created in section 33-1-125.

**SECTION 2.** In Colorado Revised Statutes, **amend** 39-22-704 as follows:

**39-22-704. Repeal of part.** This part 7 is repealed, effective January 1 ~~2023~~, ~~unless the voluntary contribution to the Colorado nongame conservation and wildlife restoration cash fund created in section 33-1-125 is continued or reestablished by the general assembly acting by bill prior to said date~~ OF THE INCOME TAX YEAR FOLLOWING THE YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION WITH THE REVISOR OF STATUES THAT THE COLORADO NONGAME CONSERVATION AND WILDLIFE RESTORATION VOLUNTARY CONTRIBUTION WILL NO LONGER APPEAR ON THE INDIVIDUAL INCOME TAX RETURN FORM DUE TO A FAILURE TO MEET THE REQUIREMENTS OF SECTION 39-22-1001 (5)(a).

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*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.*

**SECTION 3.** In Colorado Revised Statutes, 39-22-1001, **amend** (1)(a), (1)(b)(XIII), and (1)(b)(XIV); and **add** (1)(b)(XV) as follows:

**39-22-1001. Limitations on voluntary contribution programs - queue - notice - reestablishment of certain programs.** (1) (a) Except as otherwise provided in ~~paragraph (b) of this subsection (1)~~ SUBSECTION (1)(b) OF THIS SECTION, it is the intent of the general assembly that any program funded by voluntary contributions of income tax refunds that is created on or after June 2, 1985, shall have a sunset clause providing that the program shall apply to no more than three income tax years, unless the program is continued or reestablished by the general assembly acting by bill prior to the date that the program is scheduled to sunset.

(b) All voluntary contribution programs shall remain on Colorado income tax returns for the income tax years specified in the part in which the voluntary contribution is established and shall be repealed or reestablished as directed in such part; except that there shall be no requirement for a sunset clause for:

(XIII) The Make-A-Wish Foundation of Colorado voluntary contribution established in part 36 of this article 22; ~~and~~

(XIV) The unwanted horse fund voluntary contribution established in part 38 of this article 22; AND

(XV) THE COLORADO NONGAME CONSERVATION AND WILDLIFE RESTORATION VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 7 OF THIS ARTICLE 22.

**SECTION 4. 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: June 1, 2022