

CHAPTER 249

TAXATION

HOUSE BILL 93-1020

BY REPRESENTATIVES Salaz, Acquafresca, Allen, Anderson, Armstrong, Blue, Chlouber, DeGette, Dyer, Eisenach, Entz, Epps, Fleming, Foster, Friednash, George, Gordon, Hagedorn, Jerke, Kaufman, Knox, Kreutz, Lawrence, Lyle, Moellenberg, Nichol, Owen, Pierson, Prinster, Ratterree, Reeser, Romero, Rupert, Sullivan, Tanner, Taylor, Tucker, and Wright; also SENATORS Bishop, Casey, Gallagher, Johnson, Mares, Martinez, Mendez, Peterson, Wattenberg, Weissmann, and Wham.

AN ACT

CONCERNING THE CREATION OF A VOLUNTARY CONTRIBUTION ON STATE INCOME TAX RETURNS TO PROVIDE FUNDING FOR ACTION OLDER AMERICAN VOLUNTEER PROGRAMS, AND MAKING AN APPROPRIATION IN CONNECTION THEREWITH.

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

SECTION 1. Article 22 of title 39, Colorado Revised Statutes, 1982 Repl. Vol., as amended, is amended BY THE ADDITION OF A NEW PART to read:

**PART 15
ACTION OLDER AMERICAN VOLUNTEER
PROGRAMS - VOLUNTARY CONTRIBUTION**

39-22-1501. Legislative declaration. (1) THE GENERAL ASSEMBLY HEREBY FINDS AND DECLARES THAT THERE IS A GROWING NUMBER OF COLORADO RESIDENTS SIXTY YEARS OF AGE OR OLDER WHO HAVE MUCH TO OFFER THEIR FELLOW CITIZENS AND COMMUNITIES THROUGH VOLUNTEER SERVICE.

(2) THE GENERAL ASSEMBLY FURTHER FINDS AND DECLARES THAT SENIOR CITIZEN VOLUNTEERS ARE UNIQUELY QUALIFIED TO PROVIDE THE VOLUNTEER ASSISTANCE NEEDED BY PUBLIC AND PRIVATE NONPROFIT AGENCIES AND ORGANIZATIONS WHICH DEVELOP OR OPERATE ACTION OLDER AMERICAN VOLUNTEER PROGRAMS IN THIS STATE.

(3) THE GENERAL ASSEMBLY, THEREFORE, FINDS AND DECLARES THAT IT IS BENEFICIAL TO THE STATE TO PROVIDE FUNDING THROUGH VOLUNTARY

Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.

CONTRIBUTIONS TO ACTION OLDER AMERICAN VOLUNTEER PROGRAMS IN ORDER TO INCREASE VOLUNTEERISM AMONG SENIOR CITIZENS, FURTHER EMPOWER THEM TO CONTRIBUTE TO THEIR COMMUNITIES THROUGH VOLUNTEER SERVICE, ENHANCE THE LIVES OF THE VOLUNTEERS AND THOSE WHOM THEY SERVE, AND PROVIDE COMMUNITIES WITH VALUABLE SERVICES.

39-22-1502. Voluntary contribution designation - procedure. (1) FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 1993, BUT PRIOR TO JANUARY 1, 1996, EACH COLORADO STATE INDIVIDUAL INCOME TAX RETURN FORM SHALL CONTAIN A LINE WHEREBY EACH INDIVIDUAL TAXPAYER MAY DESIGNATE THE AMOUNT OF THE CONTRIBUTION, IF ANY, SUCH INDIVIDUAL WISHES TO MAKE TO THE ACTION OLDER AMERICAN VOLUNTEER PROGRAM FUND CREATED IN SECTION 39-22-1503.

(2) THE ACTION OLDER AMERICAN VOLUNTEER PROGRAM ESTABLISHED BY THIS PART 15 SHALL BE ADMINISTERED BY THE COLORADO OAVP DIRECTORS, INC., A COLORADO NONPROFIT CORPORATION.

39-22-1503. Contributions credited to action older American volunteer program fund - appropriation. (1) THE DEPARTMENT OF REVENUE SHALL DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED PURSUANT TO SECTION 39-22-1502 AND SHALL REPORT SUCH AMOUNT TO THE STATE TREASURER AND TO THE GENERAL ASSEMBLY. THE STATE TREASURER SHALL CREDIT SUCH AMOUNT TO THE ACTION OLDER AMERICAN VOLUNTEER PROGRAM FUND, WHICH FUND IS HEREBY ESTABLISHED IN THE STATE TREASURY. ALL MONEYS IN THE ACTION OLDER AMERICAN VOLUNTEER PROGRAM FUND AT THE END OF A FISCAL YEAR, AFTER APPROPRIATIONS MADE PURSUANT TO SUBSECTION (2) OF THIS SECTION, SHALL REMAIN IN THE FUND TO BE USED FOR THE PURPOSES SET FORTH IN THIS PART 15 AND SHALL NOT REVERT TO THE GENERAL FUND OR ANY OTHER FUND. IN ACCORDANCE WITH SECTION 24-36-114, C.R.S., ALL INTEREST DERIVED FROM THE DEPOSIT AND INVESTMENT OF THIS FUND SHALL BE CREDITED TO THE GENERAL FUND. AT THE END OF EACH FISCAL YEAR, THE STATE TREASURER SHALL TRANSFER ALL DESIGNATED MONEYS IN THE ACTION OLDER AMERICAN VOLUNTEER PROGRAM FUND TO THE COLORADO OAVP DIRECTORS, INC., AS DIRECTED PURSUANT TO SECTION 39-22-1502 (2).

(2)(a) THE GENERAL ASSEMBLY SHALL APPROPRIATE ANNUALLY FROM THE ACTION OLDER AMERICAN VOLUNTEER PROGRAM FUND:

(I) TO THE COLORADO OAVP DIRECTORS, INC., SUCH AMOUNT AS IS NECESSARY TO PROVIDE FUNDING FOR ACTION OLDER AMERICAN VOLUNTEER PROGRAMS WHICH MEET THE QUALIFICATIONS SET FORTH IN SUBCHAPTER II OF CHAPTER 66 OF TITLE 42 OF THE UNITED STATES CODE, AND ANY REGULATIONS PROMULGATED THEREUNDER, AND FOR ANY ADMINISTRATIVE COSTS INCURRED BY SUCH CORPORATION IN CONNECTION THEREWITH; AND

(II) TO THE DEPARTMENT OF REVENUE ITS COSTS OF ADMINISTERING MONEYS DESIGNATED AS CONTRIBUTIONS TO THE FUND PURSUANT TO THIS SECTION.

(b) APPROPRIATIONS MADE BY THE GENERAL ASSEMBLY PURSUANT TO THIS SUBSECTION (2) SHALL NOT EXCEED MONEYS IN THE ACTION OLDER AMERICAN

VOLUNTEER PROGRAM FUND WHICH ARE AVAILABLE FOR APPROPRIATION.

39-22-1504. Repeal of part. THIS PART 15 IS REPEALED, EFFECTIVE JANUARY 1, 1997.

SECTION 2. Appropriation. In addition to any other appropriation, there is hereby appropriated, out of any moneys in the action older American volunteer program fund, created in section 39-22-1503, Colorado Revised Statutes, not otherwise appropriated, to the department of revenue for the fiscal year beginning July 1, 1993, the sum of nineteen thousand three hundred twenty-five dollars (\$19,325) and 0.5 FTE, or so much thereof as may be necessary for the implementation of this act.

SECTION 3. Effective date. This act shall take effect July 1, 1993.

SECTION 4. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

Approved: June 6, 1993