

CHAPTER 140

TAXATION

SENATE BILL 94-156

BY SENATORS Martinez, Casey, Cassidy, Feeley, Gallagher, Hopper, Johnson, Mares, Mendez, Pastore, L. Powers, Rizzuto, Ruddick, Thiebaut, and Weissmann;
also REPRESENTATIVES Entz, Armstrong, DeGette, Greenwood, Hernandez, Knox, Linkhart, Lyle, Mattingly, Pierson, Prinster, Rupert, and Williams.

AN ACT**CONCERNING AN EXTENSION OF THE VOLUNTARY INCOME TAX CHECK-OFF FOR THE FUNDING OF HOMELESS PREVENTION ACTIVITIES.**

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

SECTION 1. 39-22-1301, Colorado Revised Statutes, 1982 Repl. Vol., as amended, is amended to read:

39-22-1301. Voluntary contribution designation - procedure. For income tax years commencing on or after January 1, 1989, ~~but prior to January 1, 1995~~, 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, he wishes to make to the homeless prevention activities program fund.

SECTION 2. 39-22-1001 (1), Colorado Revised Statutes, 1982 Repl. Vol., as amended, is amended to read:

39-22-1001. Limitation on the duration of voluntary contribution programs.
(1) It is the intent of the general assembly that any program funded by voluntary contributions of income tax refunds which 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 during the regular session immediately preceding the program's expiration; EXCEPT THAT THERE SHALL BE NO REQUIREMENT FOR A SUNSET CLAUSE FOR THE HOMELESS PREVENTION TAX CHECK-OFF PROGRAM IN PART 13 OF THIS ARTICLE. It is the intent of the general assembly that such sunset clause shall

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

also provide that, prior to the termination, continuation, or reestablishment of any such program, a committee of reference in each house of the general assembly shall hold a hearing thereon.

SECTION 3. 39-22-1303, Colorado Revised Statutes, 1982 Repl. Vol., as amended, is repealed as follows:

39-22-1303. Repeal of part. ~~This part 13 is repealed, effective January 1, 1995.~~

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: April 19, 1994