

CHAPTER 278

TAXATION

SENATE BILL 96-156

BY SENATORS Perlmutter, Bishop, Dennis, Feeley, Hernandez, Hopper, Linkhart, Matsunaka, Meiklejohn, Schroeder, and Weddig;
also REPRESENTATIVES McElhany, Armstrong, Keller, Mace, Reeser, and Tucker.

AN ACT

CONCERNING THE CREATION OF A VOLUNTARY CONTRIBUTION ON STATE INDIVIDUAL INCOME TAX RETURNS TO PROVIDE FUNDING FOR DRUG ABUSE RESISTANCE EDUCATION (D.A.R.E.) 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, 1994 Repl. Vol., as amended, is amended BY THE ADDITION OF A NEW PART to read:

PART 16
DRUG ABUSE RESISTANCE EDUCATION (D.A.R.E.)
VOLUNTARY CONTRIBUTION

39-22-1601. Legislative declaration. THE GENERAL ASSEMBLY HEREBY FINDS AND DECLARES THAT THE DRUG ABUSE RESISTANCE EDUCATION PROGRAM, COMMONLY KNOWN AS THE D.A.R.E. PROGRAM, HAS BEEN A POSITIVE INFLUENCE ON THE CHILDREN OF THE STATE OF COLORADO BY TEACHING THEM HOW TO AVOID USING DRUGS AND TO AVOID RESORTING TO VIOLENCE TO SOLVE LIFE'S PROBLEMS. THE GENERAL ASSEMBLY FURTHER FINDS AND DECLARES THAT THE D.A.R.E. PROGRAM EFFORTS GIVE COLORADO CHILDREN THE PRACTICAL SKILLS NECESSARY TO RESIST UNWANTED PEER PRESSURE AND BUILD AND MAINTAIN SELF-ESTEEM LEADING TO HEALTHIER, MORE PRODUCTIVE CHILDREN AND SAFER COMMUNITIES FOR ALL COLORADANS. THEREFORE, THE GENERAL ASSEMBLY HAS ENACTED THIS PART 16 TO PROVIDE FUNDING TO THE D.A.R.E. PROGRAM THROUGH VOLUNTARY CONTRIBUTIONS AND TO THEREBY SUPPORT THE COMMUNITY SERVICE THAT THE D.A.R.E PROGRAM PROVIDES.

39-22-1602. Voluntary contribution designation. FOR INCOME TAX YEARS

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

COMMENCING ON OR AFTER JANUARY 1, 1996, BUT PRIOR TO JANUARY 1, 1999, 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 DRUG ABUSE RESISTANCE EDUCATION (D.A.R.E.) FUND CREATED IN SECTION 39-22-1603.

39-22-1603. Contributions credited to the drug abuse resistance education fund - appropriation. (1) THE DEPARTMENT OF REVENUE SHALL DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED PURSUANT TO SECTION 39-22-1602 AND SHALL REPORT SUCH AMOUNT TO THE STATE TREASURER AND TO THE GENERAL ASSEMBLY. THE STATE TREASURER SHALL CREDIT THE TOTAL AMOUNT TO THE DRUG ABUSE RESISTANCE EDUCATION (D.A.R.E.) FUND, WHICH FUND IS HEREBY CREATED IN THE STATE TREASURY. THE DISTRIBUTION OF MONEYS IN THE FUND SHALL BE BASED UPON CRITERIA ESTABLISHED BY THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF PUBLIC SAFETY. THE CONTROLLER, UPON PRESENTATION OF VOUCHERS PROPERLY DRAWN AND SIGNED BY THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF PUBLIC SAFETY, SHALL ISSUE WARRANTS DRAWN ON THE DRUG ABUSE RESISTANCE EDUCATION (D.A.R.E.) FUND. ALL MONEYS IN THE 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 16 AND SHALL NOT REVERT TO THE GENERAL FUND OR ANY OTHER FUND. ALL INTEREST DERIVED FROM THE DEPOSIT AND INVESTMENT OF MONEYS IN THE FUND SHALL BE CREDITED TO THE FUND.

(2) (a) THE GENERAL ASSEMBLY SHALL APPROPRIATE ANNUALLY FROM THE DRUG ABUSE RESISTANCE EDUCATION (D.A.R.E.) FUND TO THE DEPARTMENT OF PUBLIC SAFETY, SUCH AMOUNT AS IS AVAILABLE IN THE FUND AFTER PAYMENT OF ADMINISTRATIVE COSTS TO PROVIDE FUNDING FOR DRUG ABUSE RESISTANCE EDUCATION (D.A.R.E.) PROGRAMS THROUGHOUT THE STATE.

(b) APPROPRIATIONS MADE BY THE GENERAL ASSEMBLY PURSUANT TO THIS SUBSECTION (2) SHALL NOT EXCEED MONEYS IN THE DRUG ABUSE RESISTANCE EDUCATION (D.A.R.E.) FUND THAT ARE AVAILABLE FOR APPROPRIATION. NO GENERAL FUND MONEYS SHALL BE APPROPRIATED FOR THE IMPLEMENTATION OF THIS PART 16.

39-22-1604. Repeal of part. THIS PART 16 IS REPEALED, EFFECTIVE JANUARY 1, 2000. PRIOR TO THE REPEAL, THE JUDICIARY COMMITTEE OF EACH HOUSE OF THE GENERAL ASSEMBLY SHALL HOLD A HEARING TO DETERMINE WHETHER THE VOLUNTARY CONTRIBUTION ESTABLISHED IN THIS PART 16 SHOULD BE EXTENDED.

SECTION 2. Appropriation. (1) In addition to any other appropriation, there is hereby appropriated, out of any moneys in the drug abuse resistance education fund, created pursuant to section 39-22-1603, Colorado Revised Statutes, to the department of public safety for distribution to the drug abuse resistance education programs throughout the state, for the fiscal year beginning July 1, 1996, the sum of two hundred fifteen thousand dollars (\$215,000), or so much thereof as may be available in the fund, for the implementation of this act.

(2) The general assembly has determined that the administration of this act by the department of revenue and the department of public safety can be accomplished within existing appropriations to the departments, and therefore no separate appropriation of state moneys to the department of revenue or the department of public safety is necessary to carry out the purposes of this act.

SECTION 3. 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.