

CHAPTER 224

**TAXATION**

**HOUSE BILL 97-1260**

BY REPRESENTATIVES Clarke, Musgrave, T. Williams, Epps, Romero, Chavez, K. Alexander, Keller, Miller, Salaz, Sinclair, Bacon, Dyer, Grossman, Mace, Takis, Tucker, and S. Williams;  
also SENATORS Coffman, B. Alexander, Bishop, Chlouber, Hernandez, Hopper, Pascoe, Phillips, Rupert, Tanner, and Wham.

**AN ACT**

CONCERNING THE CREATION OF A VOLUNTARY CONTRIBUTION ON STATE INDIVIDUAL INCOME TAX RETURNS TO PROVIDE FUNDING FOR THE COLORADO SPECIAL OLYMPICS, 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 18  
COLORADO SPECIAL OLYMPICS  
VOLUNTARY CONTRIBUTION**

**39-22-1801. Legislative declaration.** THE GENERAL ASSEMBLY HEREBY FINDS AND DECLARES THAT THE COLORADO SPECIAL OLYMPICS PROVIDES DEVELOPMENTALLY DISABLED CHILDREN AND ADULTS WITH A UNIQUE OPPORTUNITY TO BUILD CONFIDENCE AND SOCIAL SKILLS THROUGH ATHLETIC COMPETITION. THE GENERAL ASSEMBLY RECOGNIZES THAT THE COLORADO SPECIAL OLYMPICS BENEFITS ALL COLORADANS BY HELPING DEVELOPMENTALLY DISABLED CHILDREN AND ADULTS SUCCESSFULLY INTEGRATE INTO SOCIETY AND BECOME USEFUL AND PRODUCTIVE CITIZENS. THE GENERAL ASSEMBLY FURTHER RECOGNIZES THAT CITIZENS OF COLORADO WOULD BE WILLING TO PROVIDE ADDITIONAL FUNDS TO THE COLORADO SPECIAL OLYMPICS PROGRAM IF GIVEN THE OPPORTUNITY. THEREFORE, THE GENERAL ASSEMBLY HAS ENACTED THIS PART 18 TO PROVIDE FUNDING TO THE COLORADO SPECIAL OLYMPICS PROGRAM THROUGH VOLUNTARY CONTRIBUTIONS ON STATE

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

## INDIVIDUAL INCOME TAX RETURNS.

**39-22-1802. Voluntary contribution designation - procedure.** FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 1997, BUT PRIOR TO JANUARY 1, 2000, 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 COLORADO SPECIAL OLYMPICS FUND CREATED IN SECTION 39-22-1803.

**39-22-1803. Contributions credited to the Colorado special olympics fund - appropriation.** (1) THE DEPARTMENT OF REVENUE SHALL DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED PURSUANT TO SECTION 39-22-1802 AND SHALL REPORT SUCH AMOUNT TO THE STATE TREASURER AND TO THE GENERAL ASSEMBLY. THE STATE TREASURER SHALL CREDIT SUCH AMOUNT TO THE COLORADO SPECIAL OLYMPIC FUND, WHICH FUND IS HEREBY CREATED IN THE STATE TREASURY. AT THE END OF EACH FISCAL YEAR, THE STATE TREASURER SHALL, AFTER APPROPRIATIONS ARE MADE TO THE DEPARTMENT OF REVENUE PURSUANT TO SUBSECTION (2) OF THIS SECTION, TRANSFER ALL DESIGNATED MONEYS IN THE FUND AND ALL INTEREST DERIVED FROM THE DEPOSIT AND INVESTMENT OF SUCH MONEYS TO THE COLORADO SPECIAL OLYMPICS. ALL INTEREST DERIVED FROM THE DEPOSIT AND INVESTMENT OF MONEYS IN THE FUND SHALL BE CREDITED TO THE FUND.

(2) THE COLORADO SPECIAL OLYMPICS SHALL USE MONEYS RECEIVED PURSUANT TO SUBSECTION (1) OF THIS SECTION ONLY FOR TRANSPORTATION, EQUIPMENT, AND UNIFORMS FOR PARTICIPANTS IN THE COLORADO SPECIAL OLYMPICS PROGRAM.

**SECTION 2. Appropriation.** In addition to any other appropriation, there is hereby appropriated, out of any moneys in the Colorado special olympics fund not otherwise appropriated, to the department of revenue, for a one-time expenditure, for the fiscal year beginning July 1, 1997, the sum of thirty-six thousand dollars (\$36,000), or so much thereof as may be necessary, for the implementation 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.

Approved: May 28, 1997