

## CHAPTER 30

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**TAXATION**

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**HOUSE BILL 98-1120**

BY REPRESENTATIVES C. Berry, Clarke, Faatz, Hagedorn, Lamborn, Lawrence, Mace, Morrison, Musgrave, Tucker, and S. Williams;  
also SENATORS Wells, Linkhart, Norton, Pascoe, and Powers.

**AN ACT**

CONCERNING THE REESTABLISHMENT OF THE REQUIREMENT THAT COLORADO STATE INDIVIDUAL INCOME TAX RETURN FORMS CONTAIN A LINE WHEREBY INDIVIDUAL TAXPAYERS MAY MAKE VOLUNTARY CONTRIBUTIONS TO THE UNITED STATES OLYMPIC COMMITTEE.

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

**SECTION 1.** 39-22-901, Colorado Revised Statutes, is amended to read:

**39-22-901. Voluntary contribution designation - procedure.** For income tax years commencing on or after January 1, ~~1988~~ 1998, but prior to January 1, ~~1998~~ 2001, 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, the taxpayer wishes to make to the United States olympic committee program.

**SECTION 2.** 39-22-903, Colorado Revised Statutes, is amended to read:

**39-22-903. Repeal of part.** (1) This part 9 is repealed, effective January 1, ~~1999~~, 2002, unless the olympic committee program established by this part 9 is continued or reestablished by the general assembly acting by bill during the ~~second~~ **FIRST** regular session of the ~~sixty-first~~ **SIXTY-THIRD** general assembly. Prior to or during such session, a committee of reference in each house of the general assembly shall hold a hearing regarding the possible termination, continuation, or reestablishment of the olympic committee program as provided for in this part 9.

(2) The change of the date in section 39-22-901 from January 1, 1994, to January 1, 1998, and the change of the repeal date in subsection (1) of this section from January 1, 1995, to January 1, 1999, were made by the general assembly during the second regular session of the fifty-ninth general assembly to continue and reestablish

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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.*

the olympic committee program established by this part 9. ~~The provisions of Section 39-22-1001 (2), which requires the elimination of any income tax checkoff that does not have contributions that equal or exceed ten percent of the total amount contributed to all income tax checkoffs during the period between January 1, 1994, and September 30, 1994, shall not apply to the olympic committee program continued and reestablished by this subsection (2); except that the provisions of section 39-22-1001 (3) shall apply to the period between January 1, 1995, and September 30, 1999.~~

(3) THE CHANGE OF THE DATE IN SECTION 39-22-901 FROM JANUARY 1, 1998, TO JANUARY 1, 2001, AND THE CHANGE OF THE REPEAL DATE IN SUBSECTION (1) OF THIS SECTION FROM JANUARY 1, 1999, TO JANUARY 1, 2002, WERE MADE BY THE GENERAL ASSEMBLY DURING THE SECOND REGULAR SESSION OF THE SIXTY-FIRST GENERAL ASSEMBLY TO CONTINUE AND REESTABLISH THE OLYMPIC COMMITTEE PROGRAM ESTABLISHED BY THIS PART 9. SECTION 39-22-1001 (2), WHICH REQUIRES THE ELIMINATION OF ANY INCOME TAX CHECKOFF THAT DOES NOT HAVE CONTRIBUTIONS THAT EQUAL OR EXCEED TEN PERCENT OF THE TOTAL AMOUNT CONTRIBUTED TO ALL INCOME TAX CHECKOFFS DURING THE PERIOD BETWEEN JANUARY 1, 1998, AND SEPTEMBER 30, 1998, SHALL NOT APPLY TO THE OLYMPIC COMMITTEE PROGRAM CONTINUED AND REESTABLISHED BY THIS SUBSECTION (2); EXCEPT THAT SECTION 39-22-1001 (3) SHALL APPLY TO THE PERIOD BETWEEN JANUARY 1, 1999, AND SEPTEMBER 30, 2000.

**SECTION 3.** 39-22-1001 (3), Colorado Revised Statutes, is amended to read:

**39-22-1001. Limitation on the duration of voluntary contribution programs**  
**- repeal.** (3) (a) ~~The provisions of Paragraph (a) of subsection (2) of this section shall not apply to the United States olympic voluntary contribution established pursuant to part 9 of this article. Beginning January 1, 1995 1999, and continuing through September 30, 1999 2000, if the AGGREGATE amount designated on Colorado income tax returns as contributed under the provisions of the olympic committee income tax checkoff program DURING THE PERIOD COMMENCING JANUARY 1, 1999, AND ENDING SEPTEMBER 30, 2000, does not equal or exceed ten percent of the total AGGREGATE amount contributed to all income tax checkoffs during such THE period COMMENCING JANUARY 1, 1999, AND ENDING SEPTEMBER 30, 2000, according to the records of the department of revenue, then the olympic committee income tax checkoff program shall no longer be effective as of THE TAX YEAR COMMENCING January 1 of the then current calendar year JANUARY 1, 2000, and shall not be reflected on the Colorado income tax returns made for such year or any subsequent year.~~

(b) This subsection (3) is repealed, effective January 1, 1999 2002.

**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: March 23, 1998