

CHAPTER 145

TAXATION

HOUSE BILL 02-1176

BY REPRESENTATIVE(S) Alexander, Larson, Bacon, Borodkin, Coleman, Garcia, Groff, Hodge, Jahn, Madden, Miller, Plant, Ragsdale, Romanoff, and Stafford;
also SENATOR(S) Tate.

AN ACT

CONCERNING THE REQUIREMENT THAT COLORADO STATE INDIVIDUAL INCOME TAX RETURN FORMS CONTAIN A LINE WHEREBY INDIVIDUAL TAXPAYERS MAY MAKE A VOLUNTARY CONTRIBUTION TO THE COLORADO COURT-APPOINTED SPECIAL ADVOCATES FUND, 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, is amended BY THE ADDITION OF A NEW PART to read:

**PART 23
COURT-APPOINTED SPECIAL ADVOCATES
VOLUNTARY CONTRIBUTION**

39-22-2301. Legislative declaration. THE GENERAL ASSEMBLY HEREBY FINDS AND DECLARES THAT CHILDREN IN COLORADO WHO ARE ABUSED, NEGLECTED, OR ABANDONED BY THEIR FAMILIES OFTEN FIND THEMSELVES IN COURT WHERE JUDGES WILL DECIDE THEIR FUTURES. THE GENERAL ASSEMBLY FURTHER FINDS AND DECLARES THAT THE JUDGES, ATTORNEYS, AND SOCIAL WORKERS IN COLORADO'S OVERBURDENED CHILD WELFARE SYSTEM MAY NOT HAVE THE RESOURCES TO INVESTIGATE AND RESPOND TO THE INDIVIDUAL NEEDS OF EACH CHILD IN THE SYSTEM AND AS A RESULT, MAY UNINTENTIONALLY TAKE ACTIONS THAT ARE NOT IN THE BEST INTERESTS OF THOSE CHILDREN. THE GENERAL ASSEMBLY RECOGNIZES THAT THE COLORADO COURT-APPOINTED SPECIAL ADVOCATES, HEREINAFTER REFERRED TO AS COLORADO CASA, IS A STATEWIDE NONPROFIT AGENCY THAT SUPPORTS THE TRAINING OF VOLUNTEERS WHO ARE APPOINTED BY JUDGES TO BECOME ADVOCATES FOR CHILDREN WHO OTHERWISE MAY NOT HAVE A VOICE IN COURT. THE GENERAL ASSEMBLY FURTHER RECOGNIZES THAT MANY COLORADO CITIZENS WOULD BE

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

WILLING TO PROVIDE FUNDS FOR CHILD ADVOCACY PROGRAMS IF GIVEN THE OPPORTUNITY. IT IS THEREFORE THE INTENT OF THE GENERAL ASSEMBLY IN ENACTING THIS PART 23 TO PROVIDE THOSE COMMITTED AND CONCERNED COLORADO CITIZENS THE OPPORTUNITY TO FINANCIALLY FOSTER THE GROWTH AND SUCCESS OF CHILD ADVOCACY PROGRAMS IN THE STATE BY ALLOWING CITIZENS TO MAKE VOLUNTARY CONTRIBUTIONS ON THEIR STATE INCOME TAX RETURNS FOR SUCH PURPOSE.

39-22-2302. Voluntary contribution designation - procedure. FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2002, BUT PRIOR TO JANUARY 1, 2005, THE 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 INDIVIDUAL WISHES TO MAKE TO THE COURT-APPOINTED SPECIAL ADVOCATES (CASA) FUND CREATED IN SECTION 39-22-2303.

39-22-2303. Contributions credited to the court-appointed special advocates (CASA) fund - appropriation. (1) THE DEPARTMENT OF REVENUE SHALL DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED PURSUANT TO SECTION 39-22-2302 AND SHALL REPORT SUCH AMOUNT TO THE STATE TREASURER AND TO THE GENERAL ASSEMBLY. THE STATE TREASURER SHALL CREDIT SUCH AMOUNT TO THE COURT-APPOINTED SPECIAL ADVOCATES (CASA) FUND, WHICH FUND IS HEREBY CREATED IN THE STATE TREASURY. ALL INTEREST DERIVED FROM THE DEPOSIT AND INVESTMENT OF MONEYS IN THE FUND SHALL BE CREDITED TO THE FUND.

(2) THE GENERAL ASSEMBLY SHALL APPROPRIATE ANNUALLY FROM THE COURT-APPOINTED SPECIAL ADVOCATES (CASA) FUND TO THE DEPARTMENT OF REVENUE ITS COSTS OF ADMINISTERING MONEYS DESIGNATED AS CONTRIBUTIONS TO THE FUND. ALL MONEYS REMAINING IN THE COURT-APPOINTED SPECIAL ADVOCATES (CASA) FUND AT THE END OF A FISCAL YEAR, AFTER SUBTRACTING THE APPROPRIATION TO THE DEPARTMENT OF REVENUE, SHALL BE TRANSFERRED TO COLORADO CASA, A COLORADO NONPROFIT AGENCY. COLORADO CASA SHALL ADMINISTER SUCH MONEYS IN FURTHERANCE OF THE WORK OF COLORADO CASA MEMBER AGENCIES STATEWIDE.

39-22-2304. Repeal of part. THIS PART 23 IS REPEALED, EFFECTIVE JANUARY 1, 2006, UNLESS THE VOLUNTARY CONTRIBUTION TO THE COURT-APPOINTED SPECIAL ADVOCATES (CASA) FUND ESTABLISHED BY SECTION 39-22-2303 IS CONTINUED OR REESTABLISHED BY THE GENERAL ASSEMBLY ACTING BY BILL DURING THE SECOND REGULAR SESSION OF THE SIXTY-FOURTH 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 VOLUNTARY CONTRIBUTION TO THE COURT-APPOINTED SPECIAL ADVOCATES (CASA) FUND AS PROVIDED FOR IN THIS PART 23.

SECTION 2. Appropriation. In addition to any other appropriation, there is hereby appropriated, out of any moneys in the court-appointed special advocates fund created in section 39-22-2303 (1), Colorado Revised Statutes, not otherwise appropriated, to the department of revenue, cash and document processing division, for data entry costs, for the fiscal year beginning July 1, 2002, the sum of eight hundred twelve dollars (\$812), 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 13, 2002