

CHAPTER 148

TAXATION

HOUSE BILL 02-1160

BY REPRESENTATIVE(S) Dean, Alexander, Cloer, Jahn, Kester, Larson, Mace, Miller, Scott, Spradley, Stafford, White, and Williams S.;
also SENATOR(S) Taylor, Andrews, Arnold, Cairns, Chlouber, Entz, Epps, Fitz-Gerald, Gordon, Isgar, Lamborn, McElhany, Musgrave, Pascoe, Phillips, and Teck.

AN ACT

CONCERNING THE REESTABLISHMENT OF THE REQUIREMENT THAT COLORADO STATE INDIVIDUAL INCOME TAX RETURN FORMS CONTAIN A LINE WHEREBY INDIVIDUAL TAXPAYERS MAY MAKE A VOLUNTARY CONTRIBUTION TO THE UNITED STATES OLYMPIC COMMITTEE, AND MAKING AN APPROPRIATION IN CONNECTION THEREWITH.

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

SECTION 1. Part 9 of article 22 of title 39, Colorado Revised Statutes, is RECREATED AND REENACTED, WITH AMENDMENTS, to read:

**PART 9
UNITED STATES OLYMPIC COMMITTEE
VOLUNTARY CONTRIBUTION**

39-22-901. Voluntary contribution designation - procedure. FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2002, BUT PRIOR TO JANUARY 1, 2005, 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.

39-22-902. Contributions credited to fund - administration - transfer. THE DEPARTMENT OF REVENUE SHALL DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED PURSUANT TO SECTION 39-22-901 AND SHALL REPORT SUCH AMOUNT TO THE STATE TREASURER, WHO SHALL CREDIT SUCH AMOUNT TO THE OLYMPIC COMMITTEE FUND, WHICH IS HEREBY ESTABLISHED IN THE STATE TREASURY. THE GENERAL ASSEMBLY SHALL APPROPRIATE ANNUALLY FROM THE OLYMPIC COMMITTEE

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

FUND TO THE DEPARTMENT OF REVENUE ITS COSTS OF ADMINISTERING THE MONEYS DESIGNATED AS CONTRIBUTIONS TO THE FUND. ALL DESIGNATED MONEYS IN THE FUND AFTER SUBTRACTING THE APPROPRIATION TO THE DEPARTMENT OF REVENUE ARE HEREBY APPROPRIATED FOR THE PURPOSES OF THIS PART 9. AT THE END OF EACH FISCAL YEAR, THE STATE TREASURER SHALL TRANSFER ALL DESIGNATED MONEYS IN THE FUND AND ALL INTEREST EARNED THROUGH THE INVESTMENT OF FUND MONEYS TO THE UNITED STATES OLYMPIC COMMITTEE AFTER SUBTRACTING THE APPROPRIATION TO THE DEPARTMENT OF REVENUE.

39-22-903. Repeal of part. (1) THIS PART 9 IS REPEALED, EFFECTIVE JANUARY 1, 2006, UNLESS THE OLYMPIC COMMITTEE PROGRAM ESTABLISHED BY THIS PART 9 IS CONTINUED OR REESTABLISHED BY THE GENERAL ASSEMBLY ACTING BY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 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 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, 1994, AND SEPTEMBER 30, 1994, 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, 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.

(4) THE CHANGE OF THE DATE IN SECTION 39-22-901 FROM JANUARY 1, 2001, TO JANUARY 1, 2005, AND THE CHANGE OF THE REPEAL DATE IN SUBSECTION (1) OF THIS SECTION FROM JANUARY 1, 2002, TO JANUARY 1, 2006, WERE MADE BY THE GENERAL ASSEMBLY DURING THE SECOND REGULAR SESSION OF THE SIXTY-THIRD 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, 2002, AND SEPTEMBER 30, 2002, SHALL NOT APPLY TO THE OLYMPIC COMMITTEE PROGRAM CONTINUED AND REESTABLISHED BY THIS SUBSECTION (4); EXCEPT THAT SECTION 39-22-1001 (3) SHALL APPLY TO THE PERIOD BETWEEN JANUARY 1, 2003, AND SEPTEMBER 30, 2004.

SECTION 2. 39-22-1001 (3), Colorado Revised Statutes, is RECREATED AND REENACTED, WITH AMENDMENTS, to read:

39-22-1001. Limitation on the duration of voluntary contribution programs - repeal. (3) (a) 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, 2003, AND CONTINUING THROUGH SEPTEMBER 30, 2004, 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, 2003, AND ENDING SEPTEMBER 30, 2004, DOES NOT EQUAL OR EXCEED TEN PERCENT OF THE AGGREGATE AMOUNT CONTRIBUTED TO ALL INCOME TAX CHECKOFFS DURING THE PERIOD COMMENCING JANUARY 1, 2003, AND ENDING SEPTEMBER 30, 2004, ACCORDING TO THE RECORDS OF THE DEPARTMENT OF REVENUE, THEN THE OLYMPIC COMMITTEE INCOME TAX CHECKOFF PROGRAM SHALL NO LONGER BE EFFECTIVE AS OF JANUARY 1, 2004, 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, 2006.

SECTION 3. Appropriation. In addition to any other appropriation, there is hereby appropriated, out of any moneys in the olympic committee fund created in section 39-22-902, 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 4. Effective date. This act shall take effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly that is allowed for submitting a referendum petition pursuant to article V, section 1 (3) of the state constitution; except that, if a referendum petition is filed against this act or an item, section, or part of this act within such period, then the act, item, section, or part, if approved by the people, shall take effect on the date of the official declaration of the vote thereon by proclamation of the governor.

Approved: May 20, 2002