

CHAPTER 167

TAXATION

SENATE BILL 04-120

BY SENATOR(S) Hillman, Groff, and Tapia;
also REPRESENTATIVE(S) Stafford, Boyd, Carroll, Frangas, Hoppe, and McFadyen.

AN ACT

CONCERNING CHARITABLE TRUSTS, AND, IN CONNECTION THEREWITH, PERMITTING A CHARITABLE TRUST TO BE ELIGIBLE TO PROVIDE COMMUNITY OR USEFUL PUBLIC SERVICE JOBS AND REQUIRING THAT PROPERTY THAT IS OWNED AND USED BY A CHARITABLE TRUST BE TREATED THE SAME AS PROPERTY THAT IS OWNED AND USED BY ANY OTHER TYPE OF NONPROFIT ORGANIZATION FOR THE PURPOSE OF CLAIMING A RELIGIOUS PURPOSE PROPERTY TAX EXEMPTION.

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

SECTION 1. 18-1.3-507 (2) (a), Colorado Revised Statutes, is amended, and the said 18-1.3-507 is further amended BY THE ADDITION OF A NEW SUBSECTION, to read:

18-1.3-507. Community or useful public service - misdemeanors. (2) (a) A probation department, sentencing court, county sheriff, board of county commissioners, or any other governmental entity, or a private nonprofit or for-profit entity ~~which~~ THAT has a contract with a governmental entity, may establish a community or useful public service program. It is the purpose of the community or useful public service program: To identify and seek the cooperation of governmental entities and political subdivisions thereof, as well as corporations, ~~or~~ associations, OR CHARITABLE TRUSTS, for the purpose of providing community or useful public service jobs; to interview persons who have been ordered by the court to perform community or useful public service and to assign such persons to suitable community or useful public service jobs; and to monitor compliance or noncompliance of such persons in performing community or useful public service assignments within the time established by the court.

(2.5) A CHARITABLE TRUST THAT IS EXEMPT FROM TAXATION UNDER SECTION 501 (c) (3) OF THE FEDERAL "INTERNAL REVENUE CODE OF 1986", AS AMENDED, SHALL BE ELIGIBLE TO PROVIDE COMMUNITY OR USEFUL PUBLIC SERVICE JOBS ESTABLISHED

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

UNDER THIS ARTICLE OR ANY OTHER PROVISION OF LAW, SO LONG AS THE CHARITABLE TRUST MEETS ANY OTHER REQUIREMENT RELATED TO THE PROVISION OF SUCH JOBS.

SECTION 2. 18-18-432 (2) (c), Colorado Revised Statutes, is amended to read:

18-18-432. Drug offender public service and rehabilitation program.

(2) (c) If not already established pursuant to law, there may be established in each judicial district in the state a useful public service program under the direction of the chief judge of the judicial district. It shall be the purpose of the useful public service program to identify and seek the cooperation of governmental entities and political subdivisions thereof and corporations organized not for profit OR CHARITABLE TRUSTS for the purpose of providing useful public service jobs; to interview and assign persons who have been ordered by the court to perform useful public service to suitable useful public service jobs; and to monitor compliance or noncompliance of such persons in performing useful public service assignments as specified in paragraph (a) of this subsection (2).

SECTION 3. 39-3-106, Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW SUBSECTION to read:

39-3-106. Property - religious purposes - exemption - legislative declaration.

(3) FOR THE PURPOSE OF CLAIMING AN EXEMPTION PURSUANT TO THIS SECTION, PROPERTY THAT IS OWNED AND USED BY A CHARITABLE TRUST THAT IS EXEMPT FROM TAXATION UNDER SECTION 501 (c) (3) OF THE FEDERAL "INTERNAL REVENUE CODE OF 1986", AS AMENDED, SHALL BE TREATED THE SAME AS PROPERTY THAT IS OWNED AND USED BY ANY OTHER TYPE OF NONPROFIT ORGANIZATION.

SECTION 4. 42-4-1301.4 (3), Colorado Revised Statutes, is amended to read:

42-4-1301.4. Useful public service - definitions - local programs - assessment of costs.

(3) There may be established in the probation department of each judicial district in the state a useful public service program under the direction of the chief probation officer. It is the purpose of the useful public service program: To identify and seek the cooperation of governmental entities and political subdivisions thereof, as well as corporations organized not for profit OR CHARITABLE TRUSTS, for the purpose of providing useful public service jobs; to interview and assign persons who have been ordered by the court to perform useful public service to suitable useful public service jobs; and to monitor compliance or noncompliance of such persons in performing useful public service assignments within the time established by the court.

SECTION 5. 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 (August 4, 2004, if adjournment sine die is on May 5, 2004); 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: April 20, 2004