

CHAPTER 142

TAXATION

HOUSE BILL 05-1056

BY REPRESENTATIVE(S) Hefley, Benefield, Cloer, Jahn, Madden, Vigil, Berens, Coleman, Gallegos, Hodge, Hoppe, Kerr, Massey, McFadyen, Paccione, Penry, Riesberg, Todd, Romanoff, Borodkin, Buescher, Frangas, Marshall, Pommer, Solano, and Stafford;
also SENATOR(S) Sandoval, Hagedorn, Keller, Kester, Windels, Groff, Hanna, Isgar, Taylor, and Tochtrop.

AN ACT

CONCERNING THE ADDITION OF A LINE TO COLORADO STATE INDIVIDUAL INCOME TAX RETURN FORMS WHEREBY INDIVIDUAL TAXPAYERS MAY MAKE A VOLUNTARY CONTRIBUTION TO THE ALZHEIMER'S ASSOCIATION FUND, AND MAKING AN APPROPRIATION THEREFOR.

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

SECTION 1. Legislative declaration. The general assembly hereby finds and declares that certain individuals and families in Colorado need resources and assistance in caring for persons with Alzheimer's disease. The general assembly further finds and declares that there are currently sixty-three thousand persons in Colorado with Alzheimer's disease, that the greatest increase in cases of Alzheimer's disease will likely occur in the western region of the country, and that the number of cases in Colorado is expected to grow by one hundred twenty-four percent, which will result in one hundred forty thousand cases by 2025. The general assembly recognizes that the Alzheimer's association helps individuals and families in the care and coordination of services to persons with Alzheimer's disease, but may not have sufficient resources to cope with the growing demand for services that individuals and families need. The general assembly recognizes that the Alzheimer's association is designed to coordinate existing programs and services and to deliver caregiver education, training, respite, and support services in urban and rural communities through a network of seven regional offices in Colorado. The general assembly further recognizes that many Colorado citizens would be willing to provide funds to the Alzheimer's association to allay the devastation of the disease and ease the burden of care on Colorado family members. It is therefore the intent of the general assembly in enacting part 29 of article 22 of title 39, Colorado Revised Statutes, to provide those committed and concerned Colorado citizens the opportunity to financially foster the growth and success of the Alzheimer's association statewide

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

program by allowing citizens to make voluntary contributions on their state income tax return forms for such purpose.

SECTION 2. Article 22 of title 39, Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW PART to read:

PART 29
ALZHEIMER'S ASSOCIATION
VOLUNTARY CONTRIBUTION

39-22-2901. Voluntary contribution designation - procedure. FOR INCOME TAX YEARS THAT COMMENCE ON OR AFTER JANUARY 1, 2005, BUT BEFORE JANUARY 1, 2008, 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 ALZHEIMER'S ASSOCIATION FUND CREATED IN SECTION 39-22-2902.

39-22-2902. Contributions credited to the Alzheimer's association fund - appropriation. (1) THE DEPARTMENT OF REVENUE SHALL DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED PURSUANT TO SECTION 39-22-2901 AND SHALL REPORT SUCH AMOUNT TO THE STATE TREASURER AND TO THE GENERAL ASSEMBLY. THE STATE TREASURER SHALL CREDIT SUCH AMOUNT TO THE ALZHEIMER'S ASSOCIATION 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 ALZHEIMER'S ASSOCIATION FUND TO THE DEPARTMENT OF REVENUE ITS COSTS OF ADMINISTERING MONEYS DESIGNATED AS CONTRIBUTIONS TO THE FUND. ALL MONEYS REMAINING IN THE FUND AT THE END OF A FISCAL YEAR, AFTER SUBTRACTING THE APPROPRIATION TO THE DEPARTMENT, SHALL BE TRANSFERRED TO THE ALZHEIMER'S ASSOCIATION COLORADO CHAPTER, A COLORADO NONPROFIT AGENCY. THE ALZHEIMER'S ASSOCIATION COLORADO CHAPTER SHALL ADMINISTER SUCH MONEYS IN FURTHERANCE OF THE WORK OF THE ASSOCIATION IN PROVIDING FAMILY SUPPORT SERVICES AND CAREGIVER EDUCATION.

39-22-2903. Repeal of part. THIS PART 29 IS REPEALED, EFFECTIVE JANUARY 1, 2009, UNLESS THE VOLUNTARY CONTRIBUTION TO THE ALZHEIMER'S ASSOCIATION FUND ESTABLISHED BY SECTION 39-22-2902 IS CONTINUED OR REESTABLISHED BY THE GENERAL ASSEMBLY ACTING BY BILL PRIOR TO SAID DATE.

SECTION 3. Appropriation. In addition to any other appropriation, there is hereby appropriated, out of any moneys in the Alzheimer's association fund created in section 39-22-2902 (1), Colorado Revised Statutes, not otherwise appropriated, to the department of revenue, for the fiscal year beginning July 1, 2005, the sum of three hundred fifty dollars (\$350), or so much thereof as may be necessary, for the implementation of this act.

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: May 12, 2005