

CHAPTER 186

TAXATION

SENATE BILL 05-052

BY SENATOR(S) Jones, Entz, Evans, Groff, Grossman, Hanna, Hillman, Isgar, Johnson, Keller, Lamborn, May R., McElhany, Mitchell, Sandoval, Shaffer, Tapia, Taylor, Teck, Tochtrop, Tupa, Veiga, Wiens, Williams, and Spence;
also REPRESENTATIVE(S) Carroll M., Berens, Borodkin, Buescher, Carroll T., Coleman, Frangas, Gallegos, Harvey, Hoppe, Jahn, King, May M., McFadyen, Paccione, Penry, Solano, Soper, Stafford, Todd, and Romanoff.

AN ACT

CONCERNING THE CREATION OF THE MILITARY FAMILY RELIEF FUND TO ASSIST THE FAMILIES OF CERTAIN MILITARY PERSONNEL WHO HAVE BEEN CALLED TO ACTIVE DUTY, AND, IN CONNECTION THEREWITH, REQUIRING THE ADDITION OF A LINE TO COLORADO STATE INDIVIDUAL INCOME TAX RETURN FORMS WHEREBY INDIVIDUAL TAXPAYERS MAY MAKE A VOLUNTARY CONTRIBUTION TO THE MILITARY FAMILY RELIEF FUND, AND MAKING AN APPROPRIATION.

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

SECTION 1. Article 3 of title 28, Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW PART to read:

PART 15
MILITARY FAMILY RELIEF FUND

28-3-1501. Legislative declaration. THE GENERAL ASSEMBLY HEREBY FINDS AND DECLARES THAT, DUE TO THE MANY INVOLUNTARY MOBILIZATIONS SUBSEQUENT TO THE SEPTEMBER 11, 2001, TERRORIST ATTACKS, MANY FAMILIES OF COLORADO NATIONAL GUARD MEMBERS AND RESERVISTS FACE FINANCIAL HARDSHIPS WHEN THE NATIONAL GUARD MEMBER OR RESERVIST IS CALLED TO ACTIVE MILITARY DUTY BECAUSE THE MILITARY PAY OF A SOLDIER IS OFTEN FAR LESS THAN HIS OR HER CIVILIAN SALARY. BECAUSE PRIVATE COMPANIES OFTEN DO NOT MAKE UP THE DIFFERENCE IN SALARY, MILITARY FAMILIES MAY SEE A SIGNIFICANT DROP IN HOUSEHOLD INCOME WHILE A FAMILY MEMBER IS AWAY ON ACTIVE MILITARY DUTY. MANY FAMILIES ALSO FACE ADDITIONAL EXPENSES CAUSED BY A LONG FAMILY SEPARATION. THE GENERAL ASSEMBLY FURTHER FINDS AND DECLARES THAT GRANTS FROM THE MILITARY FAMILY RELIEF FUND ARE INTENDED TO HELP FAMILIES DEFRAY THE COSTS OF FOOD, HOUSING, UTILITIES, MEDICAL SERVICES, AND OTHER EXPENSES

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

THAT MAY BE DIFFICULT TO AFFORD WHEN A FAMILY MEMBER LEAVES CIVILIAN EMPLOYMENT FOR ACTIVE MILITARY DUTY.

28-3-1502. Military family relief fund - creation. (1) THERE IS HEREBY CREATED IN THE STATE TREASURY THE MILITARY FAMILY RELIEF FUND, REFERRED TO IN THIS PART 15 AS THE "FUND". THE FUND SHALL CONSIST OF GIFTS, GRANTS, AND DONATIONS TO THE FUND, WHICH THE ADJUTANT GENERAL IS AUTHORIZED TO ACCEPT, AND ANY VOLUNTARY CONTRIBUTIONS TO THE FUND PURSUANT TO PART 30 OF ARTICLE 22 OF TITLE 39, C.R.S.

(2) THE ADJUTANT GENERAL SHALL TRANSFER ANY GIFTS, GRANTS, AND DONATIONS TO THE FUND TO THE STATE TREASURER WHO SHALL CREDIT THE SAME TO THE FUND. ALL INTEREST DERIVED FROM THE DEPOSIT AND INVESTMENT OF MONEYS IN THE FUND SHALL BE CREDITED TO THE FUND. ALL MONEYS REMAINING IN THE FUND AT THE END OF A FISCAL YEAR SHALL BE TRANSFERRED TO THE COLORADO NATIONAL GUARD FOUNDATION, A COLORADO NONPROFIT ORGANIZATION. THE FOUNDATION SHALL ADMINISTER SUCH MONEYS PURSUANT TO SECTION 28-3-1503.

28-3-1503. Administration of moneys. (1) THE COLORADO NATIONAL GUARD FOUNDATION SHALL MAKE GRANTS FROM THE FUND TO MEMBERS OF THE COLORADO NATIONAL GUARD OR RESERVISTS, OR TO THE FAMILIES OF MEMBERS OF THE COLORADO NATIONAL GUARD OR RESERVISTS. THE FOUNDATION, IN COOPERATION WITH THE DEPARTMENT, SHALL DEVELOP CRITERIA FOR AWARDING THE GRANTS SUBJECT TO THE PROVISIONS OF SUBSECTION (2) OF THIS SECTION.

(2) A MEMBER OF THE COLORADO NATIONAL GUARD OR A RESERVIST SHALL MEET THE FOLLOWING REQUIREMENTS TO BE ELIGIBLE TO RECEIVE A GRANT FROM THE FUND:

(a) THE NATIONAL GUARD MEMBER OR RESERVIST IS CURRENTLY ON ACTIVE MILITARY DUTY FOR A MINIMUM OF THIRTY DAYS ON INVOLUNTARY MOBILIZATION ORDERS.

(b) THE NATIONAL GUARD MEMBER OR RESERVIST HOLDS A PAY GRADE NO HIGHER THAN O-3 OR W-4.

(c) THE NATIONAL GUARD MEMBER OR RESERVIST OR THE FAMILY OF THE NATIONAL GUARD MEMBER OR RESERVIST APPLIES FOR A GRANT AS REQUIRED BY THE COLORADO NATIONAL GUARD FOUNDATION.

(d) THE NATIONAL GUARD MEMBER OR RESERVIST IS A COLORADO RESIDENT AS EVIDENCED BY A COLORADO INCOME TAX RETURN FOR THE THEN-CURRENT OR PREVIOUS FISCAL YEAR ON WHICH THE NATIONAL GUARD MEMBER OR RESERVIST FILED AS A COLORADO RESIDENT.

(3) EACH NATIONAL GUARD MEMBER OR RESERVIST OR THE FAMILY OF A NATIONAL GUARD MEMBER OR RESERVIST MAY APPLY FOR ONE GRANT PER SET OF MOBILIZATION ORDERS. ALL MONEYS AVAILABLE PURSUANT TO THIS PART 15 SHALL BE AWARDED ON A FIRST-COME, FIRST-SERVED BASIS IN ACCORDANCE WITH THE CRITERIA DEVELOPED FOR AWARDING GRANTS PURSUANT TO SUBSECTION (1) OF THIS SECTION. TIMELINESS OF PAYMENT WILL BE DETERMINED BY THE AMOUNT OF FUNDS

AVAILABLE AT THE TIME OF APPLICATION.

(4) THE COLORADO NATIONAL GUARD FOUNDATION MAY BE REIMBURSED FROM THE MONEYS IN THE FUND FOR ACTUAL EXPENSES INCURRED IN IMPLEMENTING THE PROVISIONS OF THIS PART 15; EXCEPT THAT THE TOTAL ANNUAL REIMBURSEMENT TO THE FOUNDATION SHALL NOT EXCEED AN AMOUNT EQUAL TO FIVE PERCENT OF THE AMOUNT OF FUND MONEYS TRANSFERRED TO THE FOUNDATION IN SUCH YEAR.

(5) THE DEPARTMENT SHALL HAVE THE AUTHORITY TO OVERSEE THE GRANTS ISSUED BY THE COLORADO NATIONAL GUARD FOUNDATION FROM THE FUND PURSUANT TO THIS PART 15.

28-3-1504. Moneys remaining in military family relief fund. IN THE EVENT THAT THE VOLUNTARY CONTRIBUTION PROGRAM CREATED IN PART 30 OF ARTICLE 22 OF TITLE 39, C.R.S., IS NOT CONTINUED OR REESTABLISHED BY THE GENERAL ASSEMBLY, THE COLORADO NATIONAL GUARD FOUNDATION MAY DONATE ANY MONEYS REMAINING IN THE FUND UPON THE REPEAL OF THE VOLUNTARY CONTRIBUTION PROGRAM TO THE WESTERN SLOPE MILITARY VETERANS' CEMETERY FUND CREATED IN SECTION 28-5-708 (1) (a).

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

PART 30
MILITARY FAMILY RELIEF
VOLUNTARY CONTRIBUTION

39-22-3001. Voluntary contribution designation - procedure. FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2005, BUT PRIOR TO 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 MILITARY FAMILY RELIEF FUND CREATED IN SECTION 28-3-1502, C.R.S.

39-22-3002. Contributions credited to the military family relief fund - appropriation. (1) THE DEPARTMENT OF REVENUE SHALL DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED PURSUANT TO SECTION 39-22-3001 AND SHALL REPORT SUCH AMOUNT TO THE STATE TREASURER, THE ADJUTANT GENERAL, AND THE HOUSE AND SENATE STATE, VETERANS AND MILITARY AFFAIRS COMMITTEES. THE STATE TREASURER SHALL CREDIT SUCH AMOUNT TO THE MILITARY FAMILY RELIEF FUND.

(2) THE GENERAL ASSEMBLY SHALL APPROPRIATE ANNUALLY FROM THE MILITARY FAMILY RELIEF FUND TO THE DEPARTMENT OF REVENUE ITS COSTS OF ADMINISTERING MONEYS DESIGNATED AS CONTRIBUTIONS TO THE FUND.

39-22-3003. Repeal of part. THIS PART 30 IS REPEALED, EFFECTIVE JANUARY 1, 2009, UNLESS THE VOLUNTARY CONTRIBUTION TO THE MILITARY FAMILY RELIEF FUND 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 military family relief fund created in section 28-3-1502 (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 27, 2005