

CHAPTER 188

TAXATION

HOUSE BILL 05-1053

BY REPRESENTATIVE(S) Berens, Cadman, Coleman, Frangas, Gallegos, Hodge, Kerr, Knoedler, Massey, McFadyen, Merrifield, Paccione, Penry, Schultheis, Soper, Stafford, Todd, Romanoff, Carroll M., Crane, Solano, and Stengel; also SENATOR(S) Hanna, Entz, Hillman, Isgar, Johnson, Keller, May R., Sandoval, Shaffer, Taylor, Teck, Tochtrop, Tupa, Veiga, and Wiens.

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 MILITARY PERSONNEL ASSISTANCE FUND.

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

SECTION 1. 28-3-1501, as enacted by Senate Bill 05-52, enacted at the First Regular Session of the Sixty-fifth General Assembly, is amended to read:

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. IN ADDITION, ACTIVE DUTY MILITARY PERSONNEL AND THEIR FAMILIES ENCOUNTER ADDITIONAL HARDSHIPS WHEN THE ACTIVE DUTY MEMBER IS DEPLOYED TO ZONES IN WHICH HE OR SHE WILL ENCOUNTER HOSTILE FIRE. Many families OF COLORADO NATIONAL GUARD MEMBERS, RESERVISTS, AND ACTIVE DUTY MILITARY PERSONNEL 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 that may be difficult to afford when a family member leaves civilian employment for active military duty OR IS ON ACTIVE MILITARY DUTY IN A HOSTILE FIRE ZONE.

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

SECTION 2. 28-3-1503 (1) and (3), as enacted by Senate Bill 05-52, enacted at the First Regular Session of the Sixty-fifth General Assembly, are amended, and the said 28-3-1503 is further amended BY THE ADDITION OF A NEW SUBSECTION, to read:

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, TO ACTIVE DUTY MILITARY PERSONNEL STATIONED IN COLORADO, or to the families of members of the Colorado national guard or reservists OR ACTIVE DUTY MILITARY PERSONNEL STATIONED IN COLORADO SUBJECT TO THE PROVISIONS OF THIS SECTION.

(a) The COLORADO NATIONAL GUARD foundation, in cooperation with the department, shall develop criteria for awarding the grants TO MEMBERS OF THE COLORADO NATIONAL GUARD AND RESERVISTS, subject to the provisions of subsection (2) of this section.

(b) THE AIR FORCE AID SOCIETY AND ARMY EMERGENCY RELIEF SHALL WORK IN COOPERATION TO DEVELOP CRITERIA FOR AWARDING THE GRANTS TO ACTIVE DUTY MILITARY PERSONNEL, SUBJECT TO THE PROVISIONS OF SUBSECTION (2.5) OF THIS SECTION.

(2.5) ANY ACTIVE DUTY MILITARY MEMBER STATIONED IN COLORADO SHALL MEET THE FOLLOWING REQUIREMENTS TO BE ELIGIBLE TO RECEIVE A GRANT FROM THE FUND:

(a) THE ACTIVE DUTY MILITARY MEMBER HAS BEEN DEPLOYED OVERSEAS AND IS IN RECEIPT OF HOSTILE FIRE PAY OR THE EQUIVALENT.

(b) THE ACTIVE DUTY MILITARY MEMBER HOLDS A PAY GRADE OF NO HIGHER THAN O-3 OR W-4.

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

(d) THE ACTIVE DUTY MILITARY MEMBER IS STATIONED IN COLORADO AS VERIFIED BY HIS OR HER COMMANDING OFFICER.

(e) THE ACTIVE DUTY MILITARY MEMBER IS A COLORADO RESIDENT FOR INCOME TAX PURPOSES.

(3) (a) Each national guard member or reservist or the family of a national guard member or reservist may apply TO THE COLORADO NATIONAL GUARD FOUNDATION for one grant per set of mobilization orders. SUBJECT TO THE PROVISIONS OF PARAGRAPH (c) OF THIS SUBSECTION (3), IF THE FOUNDATION DETERMINES THAT THE NATIONAL GUARD MEMBER OR RESERVIST OR THE FAMILY OF A NATIONAL GUARD MEMBER OR RESERVISTS IS ELIGIBLE TO RECEIVE A GRANT PURSUANT TO THIS SECTION, THE FOUNDATION SHALL ISSUE THE GRANT.

(b) EACH ACTIVE DUTY MILITARY MEMBER OR THE FAMILY OF AN ACTIVE DUTY

MILITARY MEMBER MAY APPLY TO THE AIR FORCE AID SOCIETY OR ARMY EMERGENCY RELIEF, AS APPROPRIATE, FOR ONE GRANT PER DEPLOYMENT TO A ZONE IN WHICH THE ACTIVE DUTY MILITARY MEMBER QUALIFIES TO RECEIVE HOSTILE FIRE PAY OR THE EQUIVALENT. IF THE AIR FORCE AID SOCIETY OR ARMY EMERGENCY RELIEF DETERMINE THAT THE ACTIVE DUTY MILITARY MEMBER OR THE FAMILY OF AN ACTIVE DUTY MILITARY MEMBER IS ELIGIBLE TO RECEIVE A GRANT PURSUANT TO THIS SECTION, THE AIR FORCE AID SOCIETY OR ARMY EMERGENCY RELIEF SHALL NOTIFY THE COLORADO NATIONAL GUARD FOUNDATION, IN WRITING, OF THE ACTIVE DUTY MILITARY MEMBER OR FAMILY MEMBER THAT IS ELIGIBLE TO RECEIVE A GRANT. SUBJECT TO THE PROVISIONS OF PARAGRAPH (c) OF THIS SUBSECTION (3), UPON RECEIPT OF SUCH NOTIFICATION, THE FOUNDATION SHALL ISSUE THE GRANT.

(c) 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.

SECTION 3. Effective date. This act shall take effect only if Senate Bill 05-52 is enacted at the First Regular Session of the Sixty-fifth General Assembly and becomes law.

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