

CHAPTER 183

TAXATION

HOUSE BILL 06-1019

BY REPRESENTATIVE(S) Soper, Berens, Cloer, Hefley, McGihon, Ragsdale, Stafford, Todd, and Vigil;
also SENATOR(S) 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 COLORADO
EASTER SEALS FUND, AND MAKING AN APPROPRIATION THEREFOR.**

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

SECTION 1. Article 22 of title 39, Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW PART to read:

PART 31
COLORADO EASTER SEALS
VOLUNTARY CONTRIBUTION

39-22-3101. Legislative declaration. THE GENERAL ASSEMBLY HEREBY FINDS AND DECLARES THAT THE QUALITY OF LIFE FOR INDIVIDUALS WITH DISABILITIES AND SPECIAL NEEDS, AND THEIR FAMILIES, IS OF FUNDAMENTAL IMPORTANCE TO THE CITIZENS OF THE STATE. THE GENERAL ASSEMBLY FURTHER DECLARES THAT AS MANY AS FIFTY-FOUR MILLION AMERICANS NATIONWIDE HAVE A DISABILITY. THE GENERAL ASSEMBLY RECOGNIZES THAT THERE ARE MANY COSTS ASSOCIATED WITH THE CARE, PHYSICAL REHABILITATION, AND JOB TRAINING FOR INDIVIDUALS WITH DISABILITIES OR SPECIAL NEEDS AND THAT EASTER SEALS IS AN ORGANIZATION THAT OFFERS A VARIETY OF SERVICES TO HELP PEOPLE WITH DISABILITIES ADDRESS LIFE'S CHALLENGES, ACHIEVE PERSONAL GOALS, AND DEVELOP GREATER INDEPENDENCE. THE GENERAL ASSEMBLY FURTHER RECOGNIZES THAT MANY COLORADO CITIZENS WOULD BE WILLING TO PROVIDE FUNDS FOR EASTER SEALS PROGRAMS IF GIVEN THE OPPORTUNITY. IT IS THEREFORE THE INTENT OF THE GENERAL ASSEMBLY IN ENACTING THIS PART 31 TO PROVIDE THOSE COMMITTED AND CONCERNED COLORADO CITIZENS THE OPPORTUNITY TO FINANCIALLY FOSTER THE GROWTH AND SUCCESS OF EASTER SEALS BY ALLOWING CITIZENS TO MAKE VOLUNTARY

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

CONTRIBUTIONS ON THEIR STATE INCOME TAX RETURNS FOR SUCH PURPOSE.

39-22-3102. Voluntary contribution designation - procedure. FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2006, BUT PRIOR TO JANUARY 1, 2009, 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 COLORADO EASTER SEALS FUND CREATED IN SECTION 39-22-3103.

39-22-3103. Contributions credited to the Colorado easter seals fund - appropriation. (1) THE DEPARTMENT OF REVENUE SHALL DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED PURSUANT TO SECTION 39-22-3102 AND SHALL REPORT THAT AMOUNT TO THE STATE TREASURER AND TO THE GENERAL ASSEMBLY. THE STATE TREASURER SHALL CREDIT THAT AMOUNT TO THE COLORADO EASTER SEALS 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 COLORADO EASTER SEALS 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 EASTER SEALS COLORADO, A COLORADO NONPROFIT ORGANIZATION. EASTER SEALS COLORADO SHALL ADMINISTER THE MONEYS IN FURTHERANCE OF THE WORK OF EASTER SEALS STATEWIDE.

39-22-3104. Repeal of part. THIS PART 31 IS REPEALED, EFFECTIVE JANUARY 1, 2010, UNLESS THE VOLUNTARY CONTRIBUTION TO THE COLORADO EASTER SEALS FUND ESTABLISHED BY SECTION 39-22-3103 IS CONTINUED OR REESTABLISHED BY THE GENERAL ASSEMBLY ACTING BY BILL PRIOR TO SAID DATE.

SECTION 2. Appropriation. In addition to any other appropriation, there is hereby appropriated, out of any moneys in the Colorado easter seals fund, created in section 39-22-3103 (1), Colorado Revised Statutes, not otherwise appropriated, to the department of revenue, for allocation to the information technology division, for the fiscal year beginning July 1, 2006, the sum of three hundred fifty dollars (\$350), or so much thereof as may be necessary, for the implementation of this act.

SECTION 3. 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 9, 2006, if adjournment sine die is on May 10, 2006); 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 4, 2006