

## CHAPTER 24

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**TAXATION**

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**HOUSE BILL 08-1028**

BY REPRESENTATIVE(S) Mitchell V., Balmer, Gagliardi, Gardner B., Garza-Hicks, Green, Kerr J., Liston, Marostica, McNulty, Peniston, Riesberg, Rose, Summers, Todd, Witwer, Borodkin, Buescher, Casso, Gallegos, Kefalas, King, Labuda, Levy, Looper, Madden, Marshall, Massey, May M., McFadyen, McGihon, Merrifield, Primavera, Roberts, Solano, Soper, Stafford, Stephens, and Vaad;

also SENATOR(S) Sandoval, Bacon, Gordon, Hagedorn, Isgar, Kester, Penry, Schultheis, Spence, Tochtrop, Ward, Wiens, Williams, Brophy, Gibbs, Groff, Kopp, Mitchell S., Morse, Renfroe, Romer, and Shaffer.

**AN ACT**

**CONCERNING THE VOLUNTARY CONTRIBUTION DESIGNATION BENEFITING THE ALZHEIMER'S ASSOCIATION FUND THAT APPEARS ON THE STATE INDIVIDUAL INCOME TAX RETURN FORMS, AND, IN CONNECTION THEREWITH, EXTENDING THE PERIOD FOR THE CONTRIBUTION DESIGNATION.**

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

**SECTION 1. Legislative declaration.** (1) The general assembly finds and declares that there are currently sixty-four thousand persons in Colorado with Alzheimer's disease 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, in order to provide compassionate quality care for persons with Alzheimer's disease, individuals and families may require the critical resources and assistance available through the Alzheimer's Association of Colorado.

(2) The general assembly further finds and declares that Alzheimer's disease, otherwise known as the "long goodbye", creates a tremendous emotional and financial burden on families and friends of those with the disease. The general assembly further finds and declares that seventy percent of persons with the disease live at home and forty percent of caregivers report high levels of emotional and financial stress that has a negative impact on their performance at work.

(3) The general assembly recognizes that the Alzheimer's Association provides vital support for individuals and families in caring for persons with the disease by making available a twenty-four hour help line, education classes, support groups,

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

caregiver respite, and family counseling services in urban and rural communities throughout Colorado.

(4) The general assembly further recognizes that many Colorado citizens choose to contribute funds and volunteer their time to the Alzheimer's Association to ease the burden of care on Colorado families, communities, and businesses. It is therefore the intent of the general assembly to continue to provide Colorado citizens the opportunity to financially support the statewide programs of the Alzheimer's Association by allowing citizens to make voluntary contributions on their state income tax return forms for such purpose.

**SECTION 2.** 39-22-2901, Colorado Revised Statutes, is amended to read:

**39-22-2901. Voluntary contribution designation - procedure.** For income tax years that commence on or after ~~January 1, 2005~~ JANUARY 1, 2008, but before ~~January 1, 2008~~ JANUARY 1, 2011, 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.

**SECTION 3.** 39-22-2903, Colorado Revised Statutes, is amended to read:

**39-22-2903. Repeal of part.** This part 29 is repealed, effective ~~January 1, 2009~~ JANUARY 1, 2012, 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 4. 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 6, 2008, if adjournment sine die is on May 7, 2008); 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: March 17, 2008