

CHAPTER 36

TAXATION

HOUSE BILL 09-1050

BY REPRESENTATIVE(S) Soper, Apuan, Green, Kerr A., Labuda, Ryden, Todd;
also SENATOR(S) Tochtrop, Bacon, Carroll M., Foster, Gibbs, Groff, Heath, Hodge, Keller, Morse, Penry, Sandoval, Schwartz,
Shaffer B., Spence, Tapia.

AN ACT

CONCERNING THE VOLUNTARY CONTRIBUTION DESIGNATION BENEFITING THE COLORADO EASTER SEALS FUND THAT APPEARS ON THE STATE INDIVIDUAL INCOME TAX RETURN FORMS, AND, IN CONNECTION THEREWITH, EXTENDING THE PERIOD FOR THE CONTRIBUTION DESIGNATION AND CHANGING THE NAME OF THE FUND.

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

SECTION 1. 39-22-3102, Colorado Revised Statutes, is amended to read:

39-22-3102. Voluntary contribution designation - procedure. For income tax years commencing on or after ~~January 1, 2006~~ JANUARY 1, 2009, but prior to ~~January 1, 2009~~ JANUARY 1, 2012, 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 COLORADO DISABILITY fund created in section 39-22-3103.

SECTION 2. 39-22-3103, Colorado Revised Statutes, is amended to read:

39-22-3103. Contributions credited to the Easter Seals Colorado disability fund - creation - 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 COLORADO DISABILITY 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

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

Seals COLORADO DISABILITY 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.

SECTION 3. 39-22-3104, Colorado Revised Statutes, is amended to read:

39-22-3104. Repeal of part. This part 31 is repealed, effective ~~January 1, 2010~~ JANUARY 1, 2013, unless the voluntary contribution to the ~~Colorado~~ Easter Seals COLORADO DISABILITY fund ~~established by section 39-22-3103~~ is continued or reestablished by the general assembly acting by bill prior to said date.

SECTION 4. Act subject to petition - 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 4, 2009, if adjournment sine die is on May 6, 2009); 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 20, 2009

Editor's note: The August 4 date specified in the effective date section of this act reflects the ninetieth day, therefore the act takes effect at 12:01 a.m. on August 5, 2009.