

CHAPTER 305

TAXATION

SENATE BILL 10-139

BY SENATOR(S) Kester, Harvey, Tochtrop, Schwartz, Whitehead;
also REPRESENTATIVE(S) Sonnenberg, Baumgardner, Fischer, Loper, Priola, Roberts.

AN ACT

CONCERNING THE ADDITION OF A LINE TO COLORADO STATE INDIVIDUAL INCOME TAX RETURN FORMS WHEREBY INDIVIDUAL TAXPAYERS MAY MAKE A VOLUNTARY CONTRIBUTION BENEFITING THE UNWANTED HORSE FUND.

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 38
UNWANTED HORSE FUND
VOLUNTARY CONTRIBUTION**

39-22-3801. Legislative declaration. (1) THE GENERAL ASSEMBLY HEREBY FINDS AND DECLARES THAT:

(a) HORSES ARE A CHERISHED PART OF OUR WESTERN HERITAGE AND AN IMPORTANT ASPECT OF COLORADO'S CULTURE AND ECONOMY;

(b) COLORADO IS FACING A GROWING THREAT OF AN INCREASING NUMBER OF UNWANTED HORSES;

(c) APPROXIMATELY SIX THOUSAND HORSES BECOME UNWANTED IN COLORADO EACH YEAR;

(d) MOST OF COLORADO'S HORSE RESCUE FACILITIES ARE OPERATING AT CAPACITY AND, AS SUCH, THEIR ABILITY TO CARE FOR ADDITIONAL UNWANTED HORSES IS LIMITED;

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

(e) DOCUMENTED INCIDENCES OF HORSE ABUSE AND NEGLECT ARE RISING; AND

(f) THE COLORADO UNWANTED HORSE ALLIANCE, A REGISTERED NONPROFIT ORGANIZATION PURSUANT TO SECTION 501 (c) (3) OF THE INTERNAL REVENUE CODE, EXISTS TO HELP FIND SOLUTIONS TO THE PROBLEM.

(2) IN ORDER TO ASSIST THE COLORADO UNWANTED HORSE ALLIANCE IN FULFILLING ITS MISSION, THE GENERAL ASSEMBLY RECOGNIZES THAT MANY CITIZENS OF COLORADO MAY BE WILLING TO PROVIDE MONEYS TO ASSIST IN ITS EFFORTS. IT IS THEREFORE THE INTENT OF THE GENERAL ASSEMBLY TO PROVIDE COLORADANS THE OPPORTUNITY TO SUPPORT THE EFFORTS OF THE COLORADO UNWANTED HORSE ALLIANCE BY ALLOWING CITIZENS TO MAKE A VOLUNTARY CONTRIBUTION ON THEIR STATE INCOME TAX RETURNS TO THE UNWANTED HORSE FUND FOR SUCH PURPOSE.

39-22-3802. Voluntary contribution designation - procedure - effective date.

(1) FOR THE THREE CONSECUTIVE INCOME TAX YEARS IMMEDIATELY FOLLOWING THE YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION WITH THE REVISOR OF STATUTES AS SPECIFIED IN SUBSECTION (2) OF THIS SECTION, 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 UNWANTED HORSE FUND CREATED IN SECTION 39-22-3803 (1).

(2) THIS PART 38 SHALL TAKE EFFECT ON SEPTEMBER 1 OF THE YEAR IN WHICH THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE FILES A WRITTEN CERTIFICATION WITH THE REVISOR OF STATUTES THAT THERE ARE NO MORE THAN FOURTEEN OTHER LINES ON THE COLORADO STATE INDIVIDUAL INCOME TAX RETURN FORM FOR VOLUNTARY CONTRIBUTIONS FOR THE STATE INCOME TAX YEAR COMMENCING IN JANUARY OF THE FOLLOWING YEAR.

39-22-3803. Contributions credited to the unwanted horse fund - creation - appropriation. (1) THE DEPARTMENT OF REVENUE SHALL DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED PURSUANT TO SECTION 39-22-3802 AND SHALL REPORT THAT AMOUNT TO THE STATE TREASURER AND TO THE GENERAL ASSEMBLY. THE STATE TREASURER SHALL CREDIT THAT AMOUNT TO THE UNWANTED HORSE 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 UNWANTED HORSE 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 THE FISCAL YEAR, AFTER SUBTRACTING THE APPROPRIATION TO THE DEPARTMENT, SHALL BE TRANSFERRED TO THE COLORADO UNWANTED HORSE ALLIANCE, A REGISTERED NONPROFIT ORGANIZATION PURSUANT TO SECTION 501 (c) (3) OF THE INTERNAL REVENUE CODE.

39-22-3804. Repeal of part. THIS PART 38 IS REPEALED, EFFECTIVE JANUARY 1 OF THE FOURTH INCOME TAX YEAR FOLLOWING THE YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION WITH THE REVISOR OF STATUTES AS SPECIFIED IN SECTION 39-22-3802 (2), UNLESS THE VOLUNTARY CONTRIBUTION TO

THE UNWANTED HORSE FUND ESTABLISHED BY THIS PART 38 IS CONTINUED OR REESTABLISHED BY THE GENERAL ASSEMBLY ACTING BY BILL PRIOR TO SAID DATE.

SECTION 2. 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 (August 11, 2010, if adjournment sine die is on May 12, 2010); except that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within such period, then the act, item, section, or part shall not take effect unless approved by the people at the general election to be held in November 2010 and shall take effect on the date of the official declaration of the vote thereon by the governor.

Approved: May 27, 2010