

CHAPTER 140

TAXATION

HOUSE BILL 11-1097

BY REPRESENTATIVE(S) Barker, Fields, Holbert, Kerr J., Labuda, Liston, Miklosi, Nikkel, Pabon, Pace, Schafer S., Soper, Summers, Todd, Vigil, Duran, Fischer, Hamner, Joshi, Lee, Peniston, Solano, Stephens, Wilson;
also SENATOR(S) Guzman, Aguilar, Carroll, Heath, Newell, Nicholson.

AN ACT

CONCERNING THE VOLUNTARY CONTRIBUTION DESIGNATION BENEFITING THE GOODWILL INDUSTRIES FUND THAT APPEARS ON THE STATE INDIVIDUAL INCOME TAX RETURN FORMS, AND MAKING AN APPROPRIATION THEREFOR.

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

SECTION 1. 39-22-1001, Colorado Revised Statutes, is amended BY THE ADDITION OF THE FOLLOWING NEW SUBSECTIONS to read:

39-22-1001. Limitation on the duration of voluntary contribution programs - queue. (7) AS SPECIFIED IN SUBSECTION (6) OF THIS SECTION, NO MORE THAN FIFTEEN VOLUNTARY CONTRIBUTIONS SHALL APPEAR ON COLORADO INCOME TAX RETURN FORMS IN ANY INCOME TAX YEAR. IF THE GENERAL ASSEMBLY, ACTING BY BILL IN ANY YEAR, REQUIRES MORE VOLUNTARY CONTRIBUTIONS TO APPEAR ON THE INCOME TAX RETURN FORM THAN THERE ARE LINES AVAILABLE ON THE FORM, AN EXISTING VOLUNTARY CONTRIBUTION THAT IS RENEWED OR CONTINUED SHALL TAKE PRECEDENCE AND BE PLACED ON THE FORM OVER A VOLUNTARY CONTRIBUTION THAT DOES NOT APPEAR ON THE FORM AND IS NOT BEING RENEWED OR CONTINUED. ANY VOLUNTARY CONTRIBUTION THAT DOES NOT APPEAR ON THE FORM AND IS NOT BEING RENEWED OR CONTINUED BUT DOES NOT TAKE EFFECT PURSUANT TO THIS SUBSECTION (7) SHALL BE PLACED IN THE QUEUE CREATED BY SUBSECTION (8) OF THIS SECTION AND SHALL ONLY BECOME EFFECTIVE IN ANY YEAR IN WHICH THERE IS A LINE AVAILABLE ON THE INCOME TAX RETURN FORM, AS SPECIFIED IN SUBSECTION (8) OF THIS SECTION.

(8)(a) IF THE GENERAL ASSEMBLY, ACTING BY BILL IN ANY YEAR, REQUIRES MORE VOLUNTARY CONTRIBUTIONS TO APPEAR ON THE INCOME TAX RETURN FORM THAN THERE ARE LINES AVAILABLE ON THE FORM, ANY VOLUNTARY CONTRIBUTION THAT

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

IS TO APPEAR ON THE FORM FOR THE FIRST TIME SHALL, NOTWITHSTANDING THE LANGUAGE IN OR THE EFFECTIVE DATE OF THE BILL CREATING THE VOLUNTARY CONTRIBUTION, BE PLACED IN A QUEUE, WHICH QUEUE IS HEREBY CREATED. THE ORDER OF VOLUNTARY CONTRIBUTIONS THAT ARE PLACED IN THE QUEUE SHALL BE DETERMINED BY THE DATE AND TIME ON WHICH THE GOVERNOR SIGNS THE BILL CREATING THE VOLUNTARY CONTRIBUTION, OR AT SUCH TIME THAT THE BILL BECOMES LAW WITHOUT THE GOVERNOR'S SIGNATURE, WITH THE BILL THAT WAS SIGNED OR BECOMES LAW WITHOUT A SIGNATURE FIRST IN TIME BEING FIRST IN THE QUEUE, THE BILL THAT WAS SIGNED OR BECOMES LAW WITHOUT A SIGNATURE NEXT IN TIME BEING SECOND IN THE QUEUE, AND SO ON.

(b) ON NOVEMBER 1 OF EACH YEAR, THE EXECUTIVE DIRECTOR SHALL CERTIFY TO THE REVISOR OF STATUTES THE AMOUNT OF LINES AVAILABLE FOR VOLUNTARY CONTRIBUTIONS ON THE INCOME TAX RETURN FORM FOR THE STATE INCOME TAX YEAR COMMENCING ON JANUARY 1 OF THE FOLLOWING YEAR.

(c) IF A LINE BECOMES AVAILABLE ON THE INCOME TAX RETURN FORM, AND NOTWITHSTANDING THE LANGUAGE IN OR THE EFFECTIVE DATE OF THE BILL CREATING THE VOLUNTARY CONTRIBUTION, THE VOLUNTARY CONTRIBUTION FIRST IN THE QUEUE SHALL APPEAR ON THE FORM FOR THE NUMBER OF CONSECUTIVE TAX YEARS SPECIFIED IN THE PART CREATING THE VOLUNTARY CONTRIBUTION BEGINNING WITH THE TAX YEAR IMMEDIATELY FOLLOWING THE YEAR IN WHICH THE EXECUTIVE DIRECTOR CERTIFIES THAT THERE IS A LINE AVAILABLE AS SPECIFIED IN PARAGRAPH (b) OF THIS SUBSECTION (8). IF THERE ARE TWO LINES AVAILABLE ON THE FORM, THE VOLUNTARY CONTRIBUTION THAT IS SECOND IN THE QUEUE SHALL APPEAR ON THE FORM FOR THE NUMBER OF CONSECUTIVE TAX YEARS SPECIFIED IN THE PART CREATING THE VOLUNTARY CONTRIBUTION BEGINNING WITH THE TAX YEAR IMMEDIATELY FOLLOWING THE YEAR IN WHICH THE EXECUTIVE DIRECTOR CERTIFIES THAT THERE ARE LINES AVAILABLE AS SPECIFIED IN PARAGRAPH (b) OF THIS SUBSECTION (8), AND SO ON.

SECTION 2. Article 22 of title 39, Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW PART to read:

PART 39
GOODWILL INDUSTRIES
VOLUNTARY CONTRIBUTION

39-22-3901. Legislative declaration. (1) THE GENERAL ASSEMBLY HEREBY FINDS AND DECLARES THAT: GOODWILL - COLORADO IS A PUBLIC SERVICE COLLABORATIVE OF GOODWILL INDUSTRIES OF DENVER AND GOODWILL INDUSTRIES OF COLORADO SPRINGS AND THAT GOODWILL - COLORADO:

(a) ESPECIALLY IN TIMES OF ECONOMIC NEED, PROVIDES VALUABLE OPPORTUNITIES FOR COLORADO CITIZENS TO DEVELOP CRITICAL WORKFORCE SKILLS, FIND EMPLOYMENT, AND ADVANCE THEIR CAREERS;

(b) HELPS COLORADO CITIZENS WITH DISABILITIES OR DISADVANTAGING WORK CONDITIONS TO REACH THEIR HIGHEST LEVEL OF PERSONAL AND ECONOMIC INDEPENDENCE THROUGH JOB TRAINING AND WORKFORCE DEVELOPMENT PROGRAMS;

(c) OFFERS CAREER DEVELOPMENT PROGRAMS, MENTORING, AND INTERNSHIP OPPORTUNITIES TO THOUSANDS OF AT-RISK YOUTH IN COLORADO;

(d) MAKES AVAILABLE LOW-COST CLOTHING AND HOUSEHOLD ITEMS TO COLORADO CITIZENS IN THIRTY RETAIL STORES THAT ALSO CREATE NEW JOBS AND GENERATE SALES TAX REVENUE FOR LOCAL COMMUNITIES AND THE STATE; AND

(e) ANNUALLY RECYCLES TENS OF MILLIONS OF POUNDS OF CLOTHING AND HOUSEHOLD ITEMS, KEEPING THESE ITEMS OUT OF COLORADO'S LANDFILLS.

(2) IN ORDER TO ASSIST GOODWILL - COLORADO, A COLLABORATION OF GOODWILL INDUSTRIES OF COLORADO SPRINGS AND GOODWILL INDUSTRIES OF DENVER, WHICH ARE BOTH REGISTERED NONPROFIT ORGANIZATIONS PURSUANT TO SECTION 501 (c) (3) OF THE INTERNAL REVENUE CODE, 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 GOODWILL INDUSTRIES OF COLORADO SPRINGS BY ALLOWING CITIZENS TO MAKE A VOLUNTARY CONTRIBUTION ON THEIR STATE INCOME TAX RETURN FORM TO THE GOODWILL INDUSTRIES FUND FOR SUCH A PURPOSE.

39-22-3902. Voluntary contribution designation - procedure - effective date.

FOR THE FIVE CONSECUTIVE INCOME TAX YEARS IMMEDIATELY FOLLOWING THE YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION WITH THE REVISOR OF STATUTES AS SPECIFIED IN SECTION 39-22-1001 (8) (b), 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 GOODWILL INDUSTRIES FUND CREATED IN SECTION 39-22-3903 (1).

39-22-3903. Contributions credited to the Goodwill Industries fund - creation - appropriation. (1) THE DEPARTMENT OF REVENUE SHALL DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED PURSUANT TO SECTION 39-22-3902 AND SHALL REPORT THAT AMOUNT TO THE STATE TREASURER AND TO THE GENERAL ASSEMBLY. THE STATE TREASURER SHALL CREDIT THAT AMOUNT TO THE GOODWILL INDUSTRIES 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 GOODWILL INDUSTRIES 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 GOODWILL - COLORADO.

39-22-3904. Repeal of part. THIS PART 39 IS REPEALED, EFFECTIVE JANUARY 1 OF THE SIXTH INCOME TAX YEAR FOLLOWING THE YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION WITH THE REVISOR OF STATUTES AS SPECIFIED IN SECTION 39-22-1001 (8) (b), UNLESS THE VOLUNTARY CONTRIBUTION

TO THE GOODWILL INDUSTRIES FUND ESTABLISHED BY THIS PART 39 IS CONTINUED OR REESTABLISHED BY THE GENERAL ASSEMBLY ACTING BY BILL PRIOR TO SAID DATE.

SECTION 3. Appropriation. (1) In addition to any other appropriation, there is hereby appropriated, out of any moneys in the goodwill industries fund created in section 39-22-3903 (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, 2011, the sum of twenty-nine thousand six hundred dollars (\$29,600) cash funds, or so much thereof as may be necessary, for the implementation of this act.

(2) In addition to any other appropriation, there is hereby appropriated to the governor - lieutenant governor - state planning and budgeting, for allocation to the office of information technology, for the fiscal year beginning July 1, 2011, the sum of twenty-nine thousand six hundred dollars (\$29,600), or so much thereof as may be necessary, for programming services to the department of revenue related to the implementation of this act. Said sum shall be from reappropriated funds received from the department of revenue out of the appropriation made in subsection (1) of this section.

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 (August 10, 2011, if adjournment sine die is on May 11, 2011); 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 2012 and shall take effect on the date of the official declaration of the vote thereon by the governor.

Approved: May 4, 2011