

CHAPTER 16

TAXATION

HOUSE BILL 11-1028

BY REPRESENTATIVE(S) Liston, Bradford, Levy, Massey, McCann, Murray, Peniston, Schafer S., Todd, Barker, Conti, Coram, Duran, Fields, Fischer, Jones, Kefalas, Kerr J., Labuda, Miklosi, Nikkel, Pabon, Pace, Priola, Riesberg, Ryden, Scott, Solano, Stephens, Swerdfeger, Wilson;
also SENATOR(S) Johnston and Newell, Aguilar, Carroll, Harvey, Heath, King S., Roberts, Shaffer B., White, Williams S.

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 - intent. (1) The general assembly hereby finds and declares that:

(a) There are currently more than seventy-two thousand persons in Colorado with Alzheimer's disease, and the number of cases in Colorado is expected to grow to one hundred ten thousand cases by the year 2025;

(b) In order to provide compassionate quality care for persons with Alzheimer's disease, individuals and families may require critical resources and assistance available through the Alzheimer's Association of Colorado;

(c) Alzheimer's disease, otherwise known as "the long goodbye", creates a tremendous emotional and financial burden on the family and friends of those with the disease;

(d) Approximately seventy percent of persons with Alzheimer's disease live at home and approximately forty percent of caregivers report high levels of emotional and financial stress, which can have a negative impact on the caregiver's performance at work and in other areas of life;

(e) Approximately one hundred sixty-one thousand unpaid caregivers provide

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

care worth over two million dollars;

(f) 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, educational classes, support groups, caregiver respite, resources, and family counseling services in urban and rural communities throughout Colorado;

(g) The Alzheimer's Association may not have sufficient resources to cope with the growing demand for services that individuals and families need; and

(h) Many Colorado citizens choose to contribute funds to the Alzheimer's Association to allay the devastation of the disease and ease the burden of care on Colorado families, communities, and businesses.

(2) Therefore, it is 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 that 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, 2008~~ JANUARY 1, 2011, but before ~~January 1, 2011~~ JANUARY 1, 2016, 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, 2012~~ JANUARY 1, 2017, 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. 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: March 11, 2011