

CHAPTER 245

TAXATION

HOUSE BILL 11-1295

BY REPRESENTATIVE(S) Acree, Scott, Solano, Fields, Fischer, Hamner, Kerr J., Todd, Court, Schafer S., Williams A.;
also SENATOR(S) Newell, Roberts.

AN ACT

CONCERNING VOLUNTARY CONTRIBUTIONS ON THE STATE INDIVIDUAL INCOME TAX RETURN FORM, AND, IN CONNECTION THEREWITH, REQUIRING THE DEPARTMENT OF REVENUE TO PERIODICALLY POST THE AMOUNT OF DONATIONS RECEIVED, REQUIRING THAT A VOLUNTARY CONTRIBUTION DESIGNATION LINE FOR THE COLORADO MULTIPLE SCLEROSIS FUND APPEAR ON THE STATE INDIVIDUAL INCOME TAX RETURN FORM, AND MAKING AN APPROPRIATION.

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 - notice. (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

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

THERE ARE LINES AVAILABLE ON THE FORM, ANY VOLUNTARY CONTRIBUTION THAT 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.

(9) THE DEPARTMENT OF REVENUE SHALL POST AND PERIODICALLY UPDATE ON ITS OFFICIAL WEB SITE THE AMOUNT OF DONATIONS RECEIVED FOR EACH VOLUNTARY CONTRIBUTION APPEARING ON THE COLORADO STATE INDIVIDUAL INCOME TAX RETURN FORM.

SECTION 2. 39-22-3202, Colorado Revised Statutes, is amended to read:

39-22-3202. Voluntary contribution designation - procedure. For THE FIVE CONSECUTIVE income tax years ~~commencing on or after January 1, 2009, but prior to January 1, 2012;~~ 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) THAT A LINE HAS BECOME AVAILABLE AND THE COLORADO MULTIPLE SCLEROSIS FUND VOLUNTARY CONTRIBUTION IS NEXT IN THE QUEUE, 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 multiple sclerosis fund created in section 39-22-3203.

SECTION 3. 39-22-3203, Colorado Revised Statutes, is amended to read:

39-22-3203. Contributions credited to the Colorado multiple sclerosis fund - creation - appropriation. (1) The department of revenue shall determine annually the total amount designated pursuant to section 39-22-3202 and shall report that amount to the state treasurer and to the general assembly. The state treasurer shall credit that amount to the COLORADO multiple sclerosis 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 multiple sclerosis 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 the National Multiple Sclerosis Society, Colorado chapter, a Colorado nonprofit organization. The National Multiple Sclerosis Society, Colorado chapter, shall administer the moneys in furtherance of the work of the National Multiple Sclerosis Society statewide.

SECTION 4. 39-22-3204, Colorado Revised Statutes, is amended to read:

39-22-3204. Repeal of part. This part 32 is repealed, effective ~~January 1, 2013,~~ 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) THAT A LINE HAS BECOME AVAILABLE AND THE COLORADO MULTIPLE SCLEROSIS FUND VOLUNTARY CONTRIBUTION IS NEXT IN THE QUEUE, unless the voluntary contribution to the COLORADO multiple sclerosis fund established by section 39-22-3203 is continued or reestablished by the general assembly acting by bill prior to said date.

SECTION 5. Appropriation. (1) In addition to any other appropriation, there is hereby appropriated, out of any moneys in the Colorado multiple sclerosis fund created in section 39-22-3203 (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 the provision of 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 6. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

Approved: May 27, 2011