AN ACT

CONCERNING AN EXTENSION OF THE ABILITY TO MAKE VOLUNTARY CONTRIBUTIONS VIA INCOME TAX TO THE COLORADO HEALTHY RIVERS FUND.

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

SECTION 1. 39-22-2402, Colorado Revised Statutes, is amended to read:

39-22-2402. Voluntary contribution designation - procedure. For income tax years commencing on or after January 1, 2008, but prior to 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 Colorado healthy rivers fund created in section 39-22-2403.

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 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 22, 2011