

CHAPTER 131

TAXATION

HOUSE BILL 14-1092

BY REPRESENTATIVE(S) Vigil, Salazar, Becker, Buckner, Coram, Court, Duran, Fields, Fischer, Garcia, Gerou, Ginal, Hamner, Hullinghorst, Kagan, Kraft-Tharp, Labuda, Lee, Melton, Mitsch Bush, Moreno, Pabon, Pettersen, Rosenthal, Schafer, Singer, Williams, Young;
also SENATOR(S) Kefalas, Aguilar, Guzman, Heath, Kerr, Nicholson, Schwartz, Tochtrop, Todd, Ulibarri.

AN ACT

CONCERNING THE VOLUNTARY CONTRIBUTION DESIGNATION BENEFITTING THE COLORADO YOUTH CONSERVATION CORPS FUND THAT APPEARS ON THE STATE INDIVIDUAL INCOME TAX RETURN FORMS.

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

SECTION 1. In Colorado Revised Statutes, **add** part 46 to article 22 of title 39 as follows:

**PART 46
COLORADO YOUTH CORPS ASSOCIATION
VOLUNTARY CONTRIBUTION**

39-22-4601. Legislative declaration. (1) THE GENERAL ASSEMBLY HEREBY FINDS, DETERMINES, AND DECLARES THAT THE COLORADO YOUTH CORPS ASSOCIATION PROMOTES YOUTH DEVELOPMENT THROUGH CONSERVATION AND ADVANCES THE YOUTH CONSERVATION CORPS ACCREDITED BY THE COLORADO YOUTH CORPS ASSOCIATION IN THE STATE THAT ENGAGE YOUTH AND YOUNG ADULTS TO ADDRESS LAND, WATER, AND ENERGY CHALLENGES WHILE THEY CHART THEIR EDUCATIONAL AND EMPLOYMENT FUTURES.

(2) IN ORDER TO ASSIST COLORADO IN FULFILLING THE MISSION OF THE COLORADO YOUTH CORPS ASSOCIATION, 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 YOUTH CORPS ASSOCIATION BY ALLOWING CITIZENS TO MAKE A

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

VOLUNTARY CONTRIBUTION ON THEIR STATE INCOME TAX RETURN FORM TO THE COLORADO YOUTH CONSERVATION CORPS FUND FOR THAT PURPOSE.

39-22-4602. 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) THAT A LINE ON THE INCOME TAX RETURN FORM HAS BECOME AVAILABLE AND THE COLORADO YOUTH CONSERVATION CORPS FUND VOLUNTARY CONTRIBUTION IS NEXT IN THE QUEUE ESTABLISHED PURSUANT TO SAID SECTION 39-22-1001 (8), THE EXECUTIVE DIRECTOR SHALL ENSURE THAT THE COLORADO STATE INDIVIDUAL INCOME TAX RETURN FORM CONTAINS A LINE WHEREBY EACH INDIVIDUAL TAXPAYER MAY DESIGNATE THE AMOUNT OF THE CONTRIBUTION, IF ANY, THE INDIVIDUAL WISHES TO MAKE TO THE COLORADO YOUTH CONSERVATION CORPS FUND CREATED IN SECTION 39-22-4603 (1).

39-22-4603. Contributions credited to the Colorado Youth Conservation Corps fund - creation - appropriation.

(1) THE DEPARTMENT OF REVENUE SHALL DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED PURSUANT TO SECTION 39-22-4602 AND SHALL REPORT THAT AMOUNT TO THE STATE TREASURER AND TO THE GENERAL ASSEMBLY. THE STATE TREASURER SHALL CREDIT THAT AMOUNT TO THE COLORADO YOUTH CONSERVATION CORPS 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 YOUTH CONSERVATION CORPS FUND TO THE DEPARTMENT OF REVENUE ITS COSTS OF ADMINISTERING MONEYS DESIGNATED AS CONTRIBUTIONS TO THE FUND. AFTER SUBTRACTING THE APPROPRIATION TO THE DEPARTMENT, THE STATE TREASURER SHALL TRANSFER ALL MONEYS REMAINING IN THE FUND AT THE END OF THE FISCAL YEAR TO THE COLORADO YOUTH CORPS ASSOCIATION, A COLORADO NONPROFIT ORGANIZATION.

39-22-4604. Repeal of part. THIS PART 46 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) THAT A LINE HAS BECOME AVAILABLE AND THE COLORADO YOUTH CONSERVATION CORPS FUND VOLUNTARY CONTRIBUTION IS NEXT IN THE QUEUE, UNLESS THE COLORADO YOUTH CONSERVATION CORPS FUND ESTABLISHED BY THIS PART 46 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 takes 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 6, 2014, if adjournment sine die is on May 7, 2014); 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 will not take effect unless approved by the people at the general election to be held in November 2014

and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

Approved: April 25, 2014