

## CHAPTER 303

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**TAXATION**

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**HOUSE BILL 15-1252**

BY REPRESENTATIVE(S) Mitsch Bush, Becker K., Buckner, Duran, Fields, Ginal, Hamner, Kraft-Tharp, Lebsock, Lontine, Melton, Moreno, Pettersen, Rankin, Rosenthal, Ryden, Salazar, Vigil, Williams, Winter, Young, Hullinghorst; also SENATOR(S) Sonnenberg, Aguilar, Donovan, Guzman, Johnston, Jones, Kefalas, Kerr, Martinez Humenik, Merrifield, Newell, Todd.

**AN ACT**

**CONCERNING AN EXTENSION OF THE NUMBER OF YEARS THE INDIVIDUAL INCOME TAX RETURN INCLUDES A VOLUNTARY CONTRIBUTION DESIGNATION FOR THE COLORADO HEALTHY RIVERS FUND.**

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

**SECTION 1.** In Colorado Revised Statutes, **amend** 39-22-2402 as follows:

**39-22-2402. Voluntary contribution designation - procedure.** For income tax years commencing on or after January 1, 2008, but prior to ~~January 1, 2016~~ JANUARY 1, 2021, 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 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 5, 2015, if adjournment sine die is on May 6, 2015); 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 2016 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

Approved: June 5, 2015

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