

Second Regular Session
Seventieth General Assembly
STATE OF COLORADO

INTRODUCED

LLS NO. 16-0488.02 Kate Meyer x4348

HOUSE BILL 16-1075

HOUSE SPONSORSHIP

Primavera and Landgraf, Priola, Kagan, Van Winkle

SENATE SPONSORSHIP

Johnston and Martinez Humenik,

House Committees

Finance

A BILL FOR AN ACT

101 CONCERNING REESTABLISHMENT OF THE VOLUNTARY CONTRIBUTION
102 DESIGNATION BENEFITING THE ALZHEIMER'S ASSOCIATION
103 FUND THAT APPEARS ON THE STATE INDIVIDUAL INCOME TAX
104 RETURN FORMS.

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://www.leg.state.co.us/billsummaries>.)

The voluntary contribution program, commonly referred to as the tax check-off program, benefiting the Alzheimer's Association of Colorado fund (fund), was removed from the income tax return form for

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.

failing to receive the requisite minimum contribution amount within the statutorily designated time period. The bill reestablishes the fund and provides that the fund must be placed in the tax check-off queue if necessary due to the number of funds appearing on the form at the time of reestablishment.

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

2 **SECTION 1. Legislative declaration - intent.** (1) The general
3 assembly hereby finds, determines, and declares that:

4 (a) There are currently more than sixty-five thousand persons in
5 Colorado with Alzheimer's disease, and the number of cases in Colorado
6 is expected to grow to ninety-two thousand cases by the year 2025;

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

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

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

18 (e) Approximately two hundred sixty-six thousand unpaid
19 caregivers provide care worth over three million dollars;

20 (f) The Alzheimer's Association provides vital support for
21 individuals and families in caring for persons with the disease by making
22 available a twenty-four hour help line, educational classes, support
23 groups, caregiver respite, resources, and family counseling services in

1 urban and rural communities throughout Colorado;

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

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

8 (2) Therefore, it is the intent of the general assembly to continue
9 to provide Colorado citizens the opportunity to financially support the
10 statewide programs of the Alzheimer's Association by allowing citizens
11 to make voluntary contributions on their state income tax return forms for
12 that purpose.

13 **SECTION 2.** In Colorado Revised Statutes, **amend** 39-22-2901
14 as follows:

15 **39-22-2901. Voluntary contribution designation - procedure.**

16 (1) For THE FIVE income tax years ~~that commence on or after January 1,~~
17 ~~2011, but before January 1, 2016~~ IMMEDIATELY FOLLOWING THE YEAR IN
18 WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION WITH THE
19 REVISOR OF STATUTES AS SPECIFIED IN SECTION 39-22-1001 (8) THAT A
20 LINE ON THE INCOME TAX RETURN FORM IS AVAILABLE AND THE
21 ALZHEIMER'S ASSOCIATION FUND VOLUNTARY CONTRIBUTION IS ENTITLED
22 TO THAT LINE, EITHER BECAUSE THE BILL REESTABLISHING THE
23 ALZHEIMER'S ASSOCIATION FUND VOLUNTARY CONTRIBUTION WAS
24 SIGNED BY THE GOVERNOR OR BECAME LAW WITHOUT THE GOVERNOR'S
25 SIGNATURE PRIOR TO ANY OTHER BILL CREATING OR REESTABLISHING ANY
26 OTHER VOLUNTARY CONTRIBUTION OR BECAUSE IT IS NEXT IN THE QUEUE
27 ESTABLISHED PURSUANT TO SAID SECTION 39-22-1001 (8), THE EXECUTIVE

1 DIRECTOR SHALL ENSURE THAT the Colorado state individual income tax
2 return form ~~shall contain~~ CONTAINS a line whereby each individual
3 taxpayer may designate the amount of the contribution, if any, the
4 individual wishes to make to the Alzheimer's Association fund created in
5 section 39-22-2902.

6 (2) NOTWITHSTANDING ANY PROVISION OF SECTION 39-22-1001
7 (5) (a) OR (8) TO THE CONTRARY, THE BILL REESTABLISHING THE
8 ALZHEIMER'S ASSOCIATION FUND VOLUNTARY CONTRIBUTION, HOUSE
9 BILL 16-____, ENACTED IN 2016, MUST BE TREATED AS THOUGH IT IS
10 CREATING THAT VOLUNTARY CONTRIBUTION "FOR THE FIRST TIME" FOR
11 PURPOSES OF PLACING AND ORDERING THAT VOLUNTARY CONTRIBUTION
12 IN THE QUEUE CREATED IN SECTION 39-22-1001 (8).

13 **SECTION 3.** In Colorado Revised Statutes, **amend** 39-22-2903
14 as follows:

15 **39-22-2903. Repeal of part.** This part 29 is repealed, effective
16 January 1 ~~2017~~ OF THE SIXTH INCOME TAX YEAR FOLLOWING THE YEAR IN
17 WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION WITH THE
18 REVISOR OF STATUTES AS SPECIFIED IN SECTION 39-22-1001 (8) THAT A
19 LINE HAS BECOME AVAILABLE AND THE ALZHEIMER'S ASSOCIATION FUND
20 VOLUNTARY CONTRIBUTION IS ENTITLED TO THAT LINE, unless the
21 voluntary contribution to the Alzheimer's Association fund established by
22 section 39-22-2902 is continued or reestablished by the general assembly
23 acting by bill prior to ~~said~~ THAT date.

24 **SECTION 4. Safety clause.** The general assembly hereby finds,
25 determines, and declares that this act is necessary for the immediate
26 preservation of the public peace, health, and safety.